A0039
1980-1981

UC-NRLF
C 2 838 282

County of San Diego

State of California

FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1981

INSTITUTE OF GOVERNMENTAL
STUDIES LIBRARY

JAN - 4 1982

UNIVERSITY OF CALIFORNIA

COMPILED UNDER THE DIRECTION OF

Rod Calvao

COUNTY AUDITOR AND CONTROLLER

BOARD OF SUPERVISORS

Tom Hamilton
District 1
Paul Fordem
District 2
Roger Hedgecock
District 3
Jim Bates
District 4
Paul Eckert
District 5

A0039
1980/81

INSTITUTE OF GOVERNMENTAL STUDIES LIBRARY
109 PHILOSOPHY HALL
UNIVERSITY OF CALIFORNIA
BERKELEY, CA 94720

County of San Diego State of California

FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1981

COMPILED UNDER THE DIRECTION OF
Rod Calvao
COUNTY AUDITOR AND CONTROLLER

BOARD OF SUPERVISORS

Tom Hamilton
District 1
Paul Fordem
District 2
Roger Hedgecock
District 3
Jim Bates
District 4
Paul Eckert
District 5

TABLE OF CONTENTS
June 30, 1981

		PAGE
INTRODUCTORY SECTION:		
LETTER OF TRANSMITTAL		3
CERTIFICATE OF CONFORMANCE		9
BOARD OF SUPERVISORS AND FISCAL OFFICERS		10
ORGANIZATION FOR FINANCIAL ADMINISTRATION		11
FINANCIAL SECTION:		
Auditor's Opinion		13
Combined Statements:		
Statement 1A	Combined Balance Sheet - All Fund Types and Account Groups	16
Statement 1B	Combined Statement of Revenue, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	19
Statement 1C	Combined Statement of Revenue, Expenditures and Encumbrances, and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types	20
Statement 1D	Combined Statement of Revenue, Expenses, and Changes in Retained Earnings - All Proprietary Fund Types	22
Statement 1E	Combined Statement of Changes in Financial Position - All Proprietary Fund Types	23
Statement 1F	Combined Statement of Contributed Capital - All Proprietary Fund Types	24
Notes to Financial Statements		25
Combining and Individual Fund and Account Group Statements and Schedules:		
General Fund:		
Statement 2	Balance Sheet	35
Statement 2A	Statement of Revenue, Expenditures, and Changes in Fund Balances	36
Statement 2B	Statement of Revenue, Expenditures and Encumbrances, and Changes in Fund Balances-Budget and Actual	37
Statement 2C	Statement of Revenue - Estimated and Actual	38
Statement 2D	Statement of Expenditures by Department	40
Statement 2E	Statement of Expenditures and Encumbrances by Department - Budget and Actual	42
Special Revenue Funds:		
Statement 3	Combining Balance Sheet	46
Statement 3A	Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	48
Statement 3B	Combining Statement of Revenue, Expenditures and Encumbrances, and Changes in Fund Balances - Budget and Actual	50
Debt Service Funds:		
Statement 4	Combining Balance Sheet	53
Statement 4A	Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	54
Statement 4B	Combining Statement of Revenue, Expenditures and Encumbrances, and Changes in Fund Balances - Budget and Actual	55
Capital Projects Funds:		
Statement 5	Combining Balance Sheet	57
Statement 5A	Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	58
Statement 5B	Combining Statement of Revenue, Expenditures and Encumbrances, and Changes in Fund Balances - Budget and Actual	59
Airport Enterprise Fund:		
Statement 6	Balance Sheet	61
Statement 6A	Statement of Revenue, Expenses, and Changes in Retained Earnings	62
Statement 6B	Statement of Changes in Financial Position	63
Statement 6C	Statement of Contributed Capital	64
Internal Service Funds		
Statement 7	Combining Balance Sheet	66
Statement 7A	Combining Statement of Revenue, Expenses, and Changes in Retained Earnings	68
Statement 7B	Combining Statement of Changes in Financial Position	70
Statement 7C	Combining Statement of Contributed Capital	72
Agency Funds:		
Statement 8	Combining Balance Sheet	75
Statement 8A	Combining Statement of Changes in Assets and Liabilities	76
Account Groups:		
Statement 9	Statement of General Fixed Assets - Balance Sheet	79
Statement 10	Statement of General Fixed Assets - Changes by Class	79
Statement 11	Statement of Long Term Debt Payable	80
Schedules:		
Statement 12	Statement of Cash Receipts and Disbursements - General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds	82
Statement 13	Statement of Interfund Accounts - All Funds	83
Statement 14	Statement of Investments - Agency Funds	85
Statement 15	Statement of Taxes Receivable	86
STATISTICAL SECTION:		
Statement 16	Cash in County Treasury	87
Statement 17	Insurance	88
Statement 18	Source of Funds Expended for Public Assistance	89
	Comparative:	
Statement 19	Revenue by Source	90
Statement 20	Expenditures and Encumbrances	91
Statement 21	Source of Funds Expended for Public Assistance	92
Statement 22	Assessed Valuations	93
Statement 23	County Secured Tax Levies	94
Statement 24	Secured and Unsecured Tax Collections	95
Statement 25	Legal Debt Margin	96
Statement 26	Outstanding Bonded Indebtedness	97
Statement 27	County Assessed Value, Taxes Levied and Tax Collections	98
	Miscellaneous Statistical Data	99

COUNTY OF SAN DIEGO

OFFICE OF THE AUDITOR AND CONTROLLER

1600 Pacific Highway • San Diego, CA 92101

Rod Calvao
Auditor and Controller
236-3711

BOARD OF SUPERVISORS
TOM HAMILTON
FIRST DISTRICT
PAUL W. FORDEM
SECOND DISTRICT
ROGER HEDGECOCK
THIRD DISTRICT
JIM BATES
FOURTH DISTRICT
PAUL ECKERT
FIFTH DISTRICT

November 6, 1981

THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN DIEGO
SAN DIEGO COUNTY ADMINISTRATION CENTER
SAN DIEGO, CALIFORNIA 92101

The annual financial report of the County of San Diego for the Fiscal Year ended June 30, 1981 has been prepared by the County Auditor and Controller and is submitted in compliance with Section 25253 of the Government Code of the State of California, and Section 94.1(b) of the San Diego County Administrative Code.

The County of San Diego maintains its principal fund accounting records using a modified accrual basis of accounting as explained in the Notes to Financial Statements, and follows the accounting practices for governmental units which have been recommended by the National Committee on Governmental Accounting of the Municipal Finance Officers Association of the United States and Canada.

Using the County's automated accounting system the Auditor and Controller restricts each department's expenditures to the amount of that department's budgeted appropriations for the year. Changes in budget appropriations must be approved by the Board of Supervisors as a transfer from contingency reserve, transfer from another budget unit, or as an appropriation of unanticipated or over-realized revenue identified to a specific grant or subvention. No budget unit is permitted to spend more than its available appropriations. Any appropriations remaining in a department at the end of the fiscal year which have not been specifically committed automatically lapse and are transferred to Fund Balance. The Fund Balance along with projected revenues become available for appropriation the following year.

The County's independent auditors Arthur Young & Company, have reviewed the adequacy of internal controls as they relate to the fairness of presentation of the financial statements, and supplementary information included in the Annual Report. The Auditor's opinion is included on page 13 of this report.

The Municipal Finance Officers Association of the United States and Canada (MFOA) awarded a Certificate of Conformance in Financial Reporting to the County of San Diego, California for its comprehensive annual financial report for the fiscal year ended June 30, 1980.

In order to be awarded a Certificate of Conformance, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A certificate of Conformance is valid for a period of one year only. We believe our current report continues to conform to Certificate of Conformance Program requirements, and we are submitting it to MFOA to determine its eligibility for continued certification.

AREA SERVICED BY THE COUNTY OF SAN DIEGO:

There are 14 incorporated cities within the County of San Diego in addition to large areas of unincorporated county property. The county assesses and collects both secured (real property) and unsecured (personal property) taxes for each of the cities, as well as for county services, and for all school districts within the county. In addition there are approximately 150 special districts under the control of the County Board of Supervisors, and a number of districts under the control of local boards for which taxes and special assessments are collected. These special districts include fire protection, lighting, street maintenance, sanitation and flood control districts.

Certain Agency funds are also retained in the county treasury. These funds may be the property of other governmental agencies, and as such are not available for the use of county government. The County Auditor is also the ex-officio auditor of numerous independent government entities such as the school districts, special districts, the employees retirement system and special purpose funds. This report incorporates the fiduciary relationship for all funds held in the county treasury when the County Auditor exercises the dual relationship as ex-officio auditor for such agencies. Funds which are held in trust for other government agencies are clearly identified throughout this report to distinguish them from county funds.

FINANCIAL OPERATING HIGHLIGHTS
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE AND
CAPITAL PROJECT FUNDS
REVENUES, EXPENDITURES, AND FUND BALANCE
IN MILLIONS OF DOLLARS

SOURCE OF FUNDS:	YEARS ENDED JUNE 30 1981 AMOUNT	1981 PERCENT	1980 AMOUNT	1980 PERCENT	PERCENT INCREASE (DECREASE) 1981 OVER 1980
Unreserved Fund Balances, Beginning of Year	$ 34.1	5.1	$ 62.7	10.9	(45.6)
Taxes	152.4	22.6	120.1	21.0	26.9
Licenses and Permits	8.3	1.2	7.0	1.2	18.6
Fines, Forfeitures and Penalties	6.5	1.0	5.5	1.0	18.2
Use of Money and Property	22.7	3.4	16.3	2.8	39.3
Aid from Other Governmental Agencies - State	216.8	32.2	188.1	32.8	15.3
Aid from Other Governmental Agencies - Federal	165.4	24.5	133.3	23.2	24.1
Charges for Current Services	44.1	6.5	35.3	6.2	24.9
Other	23.6	3.5	5.3	.9	345.3
Total Source of Funds	$ 673.9	100.0	$573.6	100.0	17.5
EXPENDITURES AND ENCUMBRANCES:					
General Government	$ 112.1	17.8	$101.7	18.7	10.2
Public Protection	114.4	18.2	103.5	19.1	10.5
Public Ways and Facilities	55.1	8.7	56.5	10.4	(2.5)
Health and Sanitation	62.0	9.8	52.5	9.6	18.1
Public Assistance	271.2	43.1	216.9	40.0	25.0
Education	4.3	.7	3.6	.7	19.4
Recreation and Cultural	5.0	.8	4.8	.9	4.2
Debt Service	5.4	.9	3.2	.6	68.8
Total Expenditures and Encumbrances	$ 629.5	100.0	$542.7	100.0	16.0
Prior Year Encumbrances Cancelled			3.2		
Unreserved Fund Balance - End of Year	$ 44.4		$ 34.1		

ENDING UNRESERVED FUND BALANCES ARE THE RESULTS OF: (IN MILLIONS OF DOLLARS)

	1980-81			1979-80		
	TOTAL	GENERAL FUND DEBT SERVICE & CAPITAL PROJECTS	SPECIAL REVENUE FUNDS	TOTAL	GENERAL FUND DEBT SERVICE & CAPITAL PROJECTS	SPECIAL REVENUE FUNDS
Prior Year Encumbrances Cancelled	$	$	$	$ 3.2	$ 3.2	$
Excess (Deficiency) of Revenue Realized Over Revenue Budgeted	(14.0)	(7.9)	(6.1)	(15.8)	(20.9)	5.1
Savings Realized Between Actual Expenditures and Budgeted Expenditures	58.1	38.7	19.4	46.9	34.3	12.6
Fund Balance under (over) Appropriated	.3	1.0	(.7)	(.2)	$	(.2)
Unreserved Fund Balance, End of Year	$ 44.4	$ 31.8	$ 12.6	$ 34.1	16.6	$ 17.5

REVENUES:

The major sources of revenue to the county were provided by the State of California and the Federal Government, collectively amounting to 57% of total funds available to finance the county budget. Excluding the fund balance carried forward from the previous year, 60% of all revenues were received from state and federal governments. These figures are slightly less than the preceding year in which 56% of total funds or 63% of all revenues were provided by state and federal governments. Sale of the County hospital to the State of California resulted in revenue of $17 million which is reported as "Other Revenue".

Property taxes collected during the fiscal year 1980-81 amounted to $108.8 million or 17.0% of all revenues received compared with $80.3 million or 15.7% the preceding year. This represents an increase of $28.5 million for the period, but is still considerably less than the $132.3 million or 27.0% of revenues represented by property taxes in 1977-78 prior to the passage of Proposition 13.

Federal Revenue Sharing Funds of $14.2 million were used this year. $ .3 million of these funds were used for land acquisition, structures and improvements, $8.1 million to finance human care services projects, and $5.8 million to finance maintenance of service levels. San Diego County has received $147.8 million in Revenue Sharing Funds through June 30, 1981, including interest of $12.6 million earned on funds invested prior to actual use. The balance of uncommitted Federal Revenue Sharing Funds at June 30, 1981, was $.1 million.

EXPENDITURES:

Total expenditures for the fiscal year ended June 30, 1981, were $629.5 million, which was 16% higher than expenditures of $542.7 the prior year. Increased expenditures occurred in several program areas, principally Public Assistance $54.3 million, a 25% increase, Public Protection $10.9 million, a 10.5% increase, Health and Sanitation $9.5 million, an 18.1% increase and General Government $10.4, million a 10% increase. Of the $10.4 million increase in General Government $2.5 results from increased expenditures in the Department of Housing and Community Development, $4.9 million plant acquisition, and increases of $.8 million each in the Department of Revenue and Recovery and Department of Planning and Land Use.

FUND BALANCE:

The county had a balance of $10,804,000 in general fund unreserved equity at the end of the year, down from $15,058,000 at the close of the prior year, which will be used to help finance the 1981-82 budget. This balance results primarily from savings realized between actual expenditures and budgeted expenditures.

COUNTY DEBT:

At the beginning of the fiscal year the county had only $540,000 outstanding General Obligation Bonds all of which were paid during Fiscal Year 1980-81. Liability of the county under various Capitalized Long Term Leases is reported in the Notes to Financial Statements, pages 25 thru 32 and in the Statement of General Long Term Debt.

PROSPECTS FOR THE FUTURE:

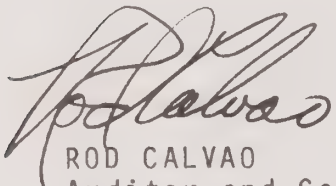
The County Board of Supervisors has adopted a budget reflecting appropriations of $712.2 million for fiscal year 1981-82. This represents an increase of 12% from the prior year budget of

$634.1 million. The budget includes $555.2 million of State and Federal funds expected to be received. The current financial crisis being faced by the State of California together with uncertainties regarding federal budget planning validate the concern my office has expressed over the past several years regarding the reduction of property tax revenue subject to local control, and the increased dependence on state and federal revenue sources.

APPRECIATION:

As in the past years, the concerted action and cooperation of other county departments, for which we are grateful, has been most helpful in publication of this report and in achieving our objectives of timely and accurate financial reporting. Finally, your Board is to be commended for its past foresight and actions to insure the continued general fiscal health and integrity of the county.

Respectfully,



ROD CALVAO
Auditor and Controller

GAD:RC:BL:ol:265

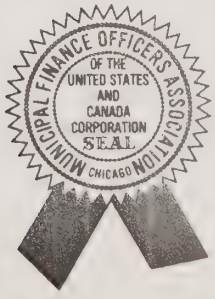
Certificate of Conformance in Financial Reporting

Presented to

County of San Diego, California

For its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 1980

A Certificate of Conformance in Financial Reporting is presented by the Municipal Finance Officers Association of the United States and Canada to governmental units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) are judged to substantially conform to program standards.



President

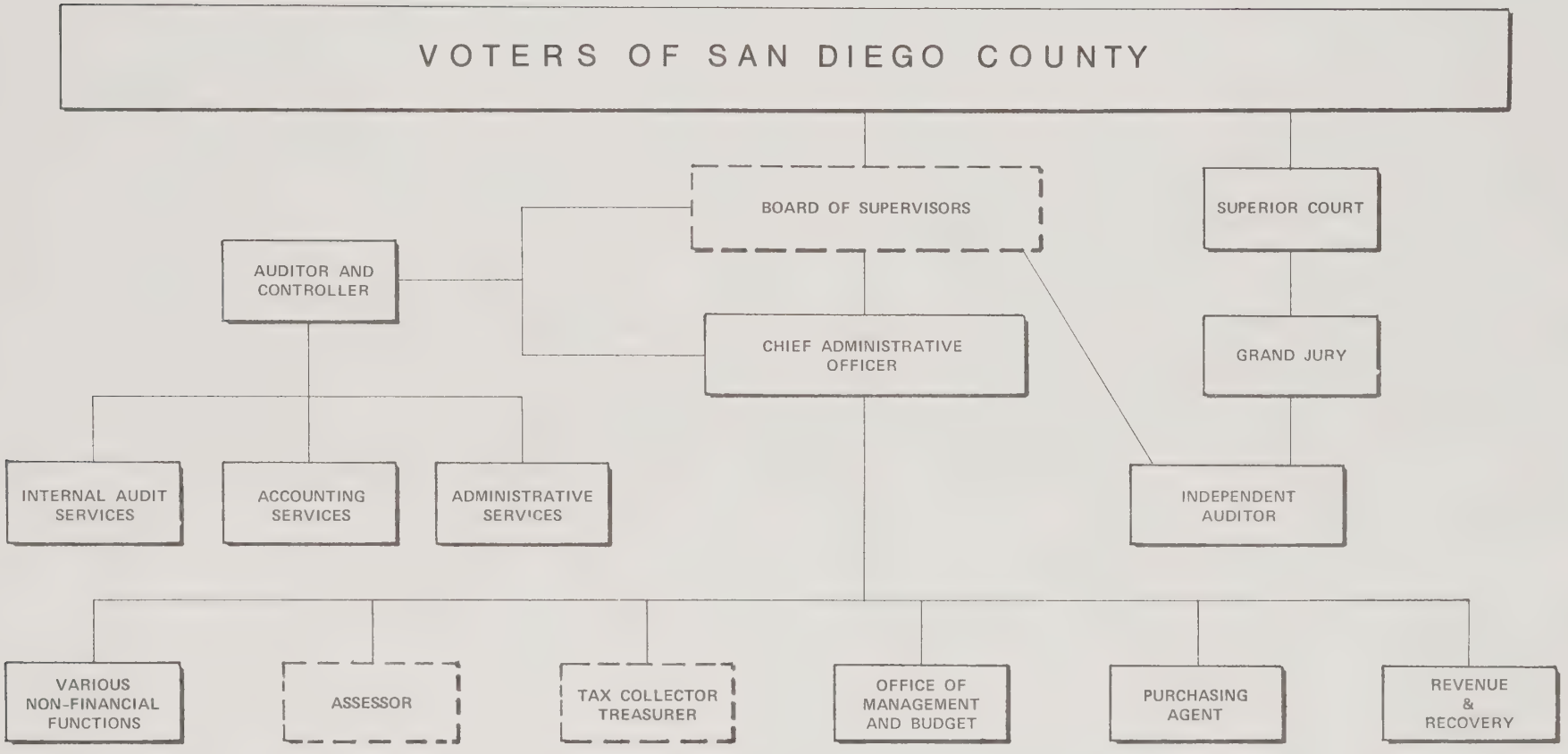
Executive Director

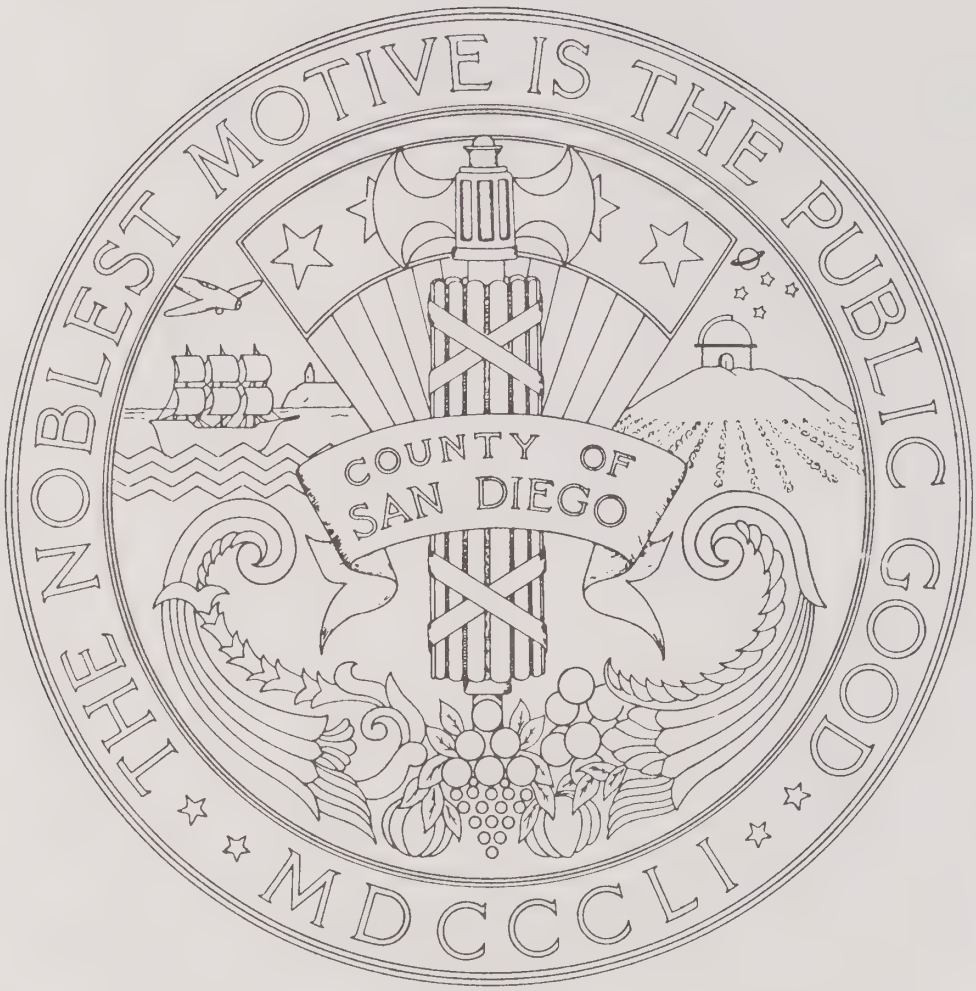
COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
AND FISCAL OFFICERS

DISTRICT 1	TOM HAMILTON
DISTRICT 2	PAUL FORDEM
DISTRICT 3	ROGER HEDGECOCK
DISTRICT 4	JIM BATES
DISTRICT 5	PAUL ECKERT (CHAIRMAN)
ASSESSOR	E. C. WILLIAMS
AUDITOR AND CONTROLLER	ROD CALVAO
ASSISTANT COUNTY AUDITOR	ED RYAN
CHIEF ADMINISTRATIVE OFFICER	CLIFFORD W. GRAVES
GRAND JURY (1980-81)	W. SCOTT MARSHALL (FOREMAN)
OFFICE OF MANAGEMENT AND BUDGET	JOHN B. SAUVAJOT
PURCHASING AGENT	JAMES C. TAPP
REVENUE AND RECOVERY	MORRIS R. PION
SUPERIOR COURT	GILBERT HARELSON (PRESIDING JUDGE)
TAX-COLLECTOR-TREASURER	JAMES E. JONES

COUNTY OF SAN DIEGO

ORGANIZATION FOR FINANCIAL ADMINISTRATION




THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

The Honorable Board of Supervisors
County of San Diego

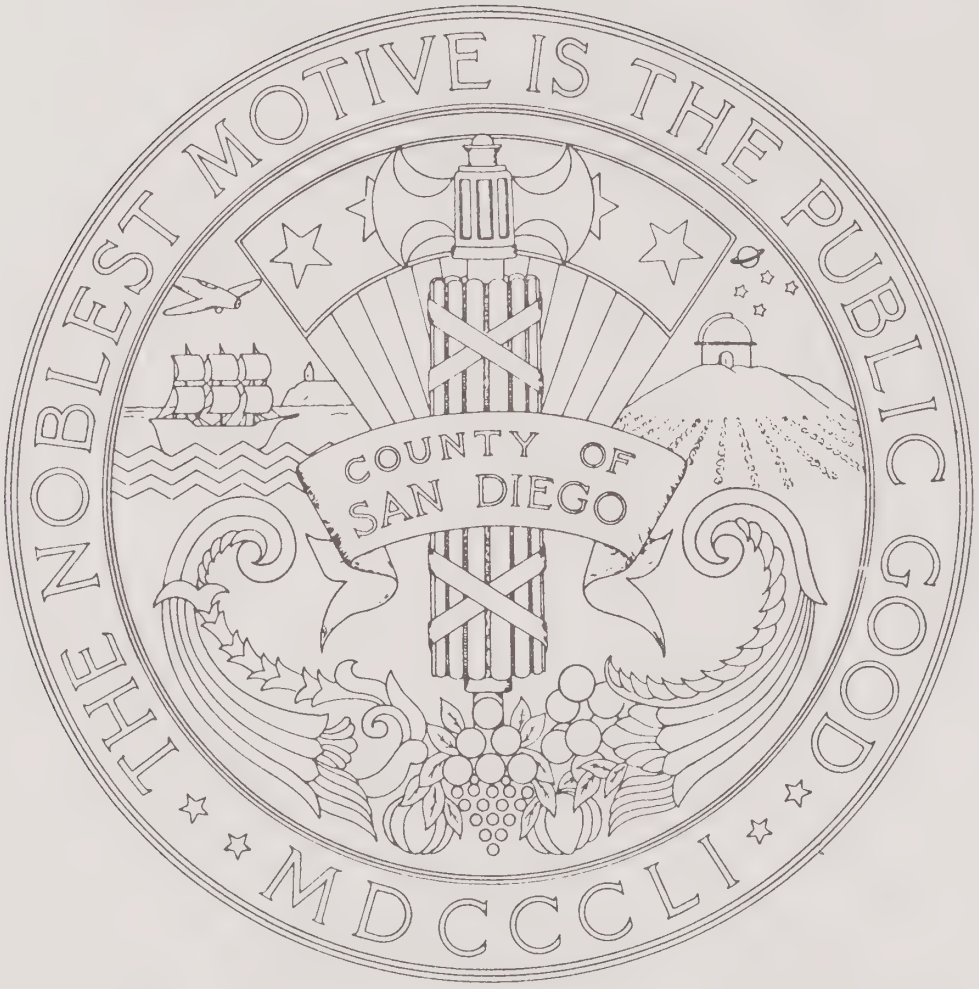
We have examined the combined financial statements of the County of San Diego and the combining, individual fund, and account group financial statements of the County as of and for the year ended June 30, 1981, appearing on pages 16 through 81. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the combined financial statements referred to above present fairly the financial position of the County of San Diego, at June 30, 1981, and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly the financial position of the individual funds and account groups of the County of San Diego at June 30, 1981, and the results of operations of such funds and the changes in financial position of individual proprietary funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying financial information, appearing on pages 82 through 86, is presented for purposes of additional analysis and is not a required part of the combined financial statements of the County of San Diego. The information has been subjected to the auditing procedures applied in the examination of the combined, combining, individual fund, and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Arthur Young & Company

October 16, 1981


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

COMBINED STATEMENTS

IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE NATIONAL COMMITTEE ON GOVERNMENTAL ACCOUNTING, THE FOLLOWING COMBINED STATEMENTS ARE PRESENTED:

- COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
- COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
- COMBINED STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
- COMBINED STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES
- COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION - ALL PROPRIETARY FUND TYPES
- COMBINED STATEMENT OF CONTRIBUTED CAPITAL - ALL PROPRIETARY FUND TYPES

THESE STATEMENTS PROVIDE A SUMMARY OVERVIEW OF THE FINANCIAL POSITION OF ALL FUNDS AND ACCOUNT GROUPS AND OF THE OPERATING RESULTS BY FUND TYPES. THEY ALSO SERVE AS AN INTRODUCTION TO THE MORE DETAILED STATEMENTS AND SCHEDULES THAT FOLLOW.

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1981
With Comparative Figures for Year Ended June 30, 1980

	GOVERNMENTAL FUND TYPES			
ASSETS	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Cash with County Treasurer	$15,046,882	22,094,556	23,095	7,119,062
Cash in Banks				
Collections in Transit	245,142	8,929		801
Imprest Cash				
Due from Other Funds	16,103,957	3,132,767	2,307,862	14,417,148
Accounts and Notes Receivable, Net	34,035,253	7,506,375		27,688
Inventory of Material and Supplies	12,528,126	2,361,975		
Due from Other Funds - Loans	594,927	268,222		
Investments				
Taxes Receivable	7,889,817	147,851	56,449	
Fixed Assets				
Deposits with Others		987,805		
Future Requirements for Long-Term Debt		60,578		
Amount to be Provided for Retirement of Long Term Debt				
Total Assets	$86,444,106	36,569,061	2,387,407	21,564,700
LIABILITIES AND FUND EQUITY				
Liabilities:				
Warrants Payable	$			
Accounts Payable	16,040,333	1,491,198	182	
Accrued Payroll	12,058,056	841,433		
Due to Other Funds	16,488,376	3,735,792	1,700,466	665,642
Deferred Compensation Payable		4,248,955		
Deposits from Others		4,718,725		
Deferred Property Tax Revenue	4,190,564	76,439	29,189	
Due to Other Funds - Loans		60,578		
Tax Collections Due to Other Governmental Units				
Agency Funds Held for Other Governmental Units				
Trust Obligation				
Long-Term Debt Payable				
Total Liabilities	48,777,330	15,173,124	1,729,837	665,642
Fund Equity				
Equity in Fixed Assets				
Contributed Capital				
Retained Earnings				
Fund Balances:				
General Reserve	1,200,000			
Reserve for Encumbrances	12,564,197	6,871,151	40,094	530,000
Reserve for Loans to Other Funds	570,446			
Reserve for Deposits with Others		987,805		
Reserve for Inventory of Material and Supplies	12,528,126	950,353		
Reserve for Replacement of Equipment				
Unreserved	10,804,005	12,586,626	617,475	20,369,057
Total Fund Equity	37,666,776	21,395,937	657,569	20,899,057
Total Liabilities and Fund Equity	$86,444,106	36,569,061	2,387,407	21,564,700
	(Statement 2)	(Statement 3)	(Statement 4)	(Statement 5)

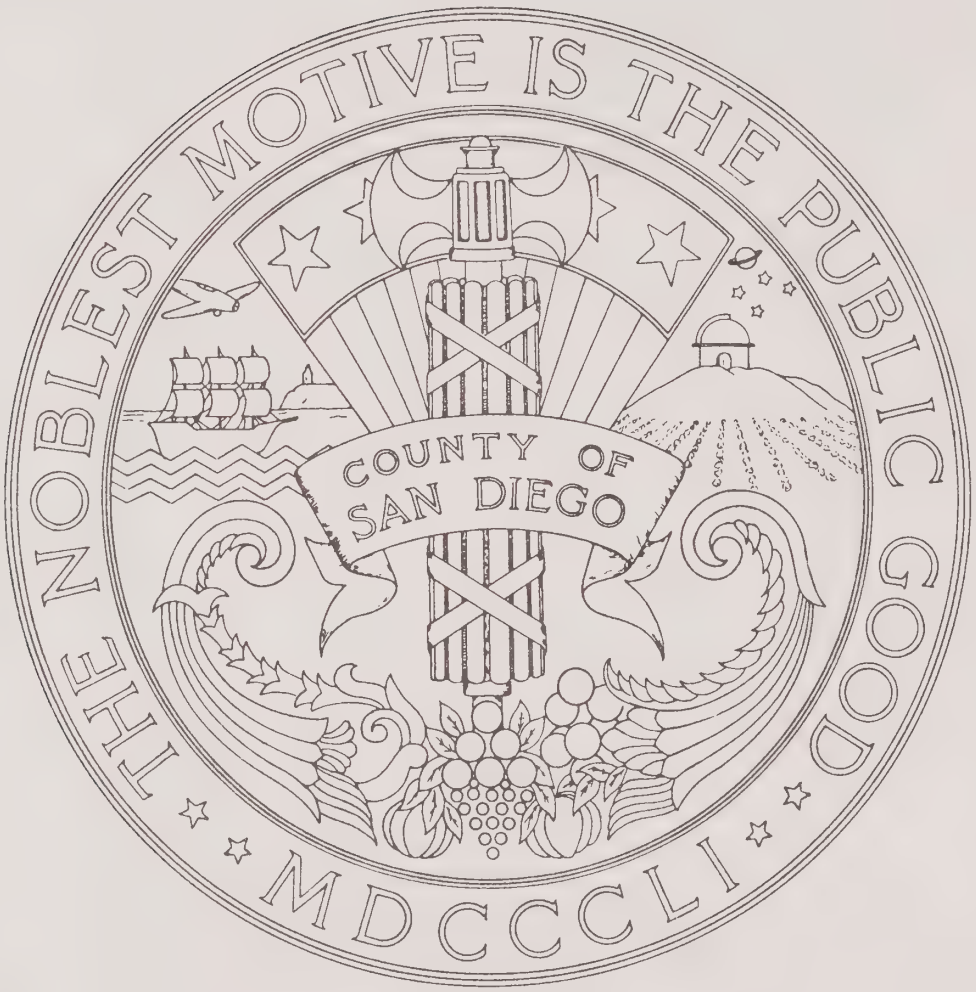
See Notes to Financial Statements

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1981
With Comparative Figures for Year Ended June 30, 1980

STATEMENT 1A

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
ENTERPRISE	INTERNAL SERVICE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1981	1980
962,599	4,112,985	418,704,493			468,063,675	425,574,392
		86,830,935			86,830,935	53,599,412
379	2,388	4,130,791			4,388,432	4,779,930
500	175,715	9,150			185,365	179,520
44,381	212,714	6,777,407			42,996,240	20,499,318
8,569	287,740				41,865,626	39,108,435
	1,808,923				16,699,025	13,870,851
	639,647				1,502,796	721,968
		260,179,761			260,179,761	262,203,869
					8,094,117	4,953,479
10,974,200	4,456,174		288,422,119		303,852,495	272,994,865
					987,805	583,516
					60,578	78,702
				174,703,214	174,703,214	163,929,024
11,990,630	11,696,289	776,632,540	288,422,119	174,703,214	1,410,410,070	1,263,077,286
		65,803,074			65,803,074	57,257,494
42,683	500,439				18,074,837	18,722,481
14,887					12,914,378	11,128,950
33,033	103,118	20,269,810			42,996,240	20,499,318
					4,248,955	3,042,469
					4,718,725	4,454,368
					4,296,192	3,003,216
500,000	250,000	692,218			1,502,796	721,968
		19,405,846			19,405,846	21,637,035
		346,309,552			346,309,552	296,917,483
		324,152,038			324,152,038	316,979,522
				174,703,214	174,703,214	163,929,025
590,604	853,557	776,632,540		174,703,214	1,019,125,851	918,293,334
			288,422,119		288,422,119	269,946,728
10,967,126	6,524,006				17,491,132	5,982,282
432,900	1,754,226				2,187,126	976,499
					1,200,000	1,100,000
					20,005,442	19,528,033
					570,446	94,927
					987,805	583,516
					13,478,479	10,834,457
	2,564,499				2,564,499	1,683,406
					44,377,165	34,054,101
11,400,026	10,842,731		288,422,119		391,284,218	344,783,951
11,990,630	11,696,289	776,632,540	288,422,119	174,703,214	1,410,410,070	1,263,077,286
(Statement 6)	(Statement 7)	(Statement 8)	(Statement 9)	(Statement 11)		

See Notes to Financial Statements


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1981
With Comparative Figures for Year Ended June 30, 1980

STATEMENT 1B

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTALS 1981	TOTALS 1980
Revenue:						
Taxes	$122,978,534	28,524,063	947,032		152,449,631	121,036,989
Licenses, Permits, and Franchises	7,597,439	729,067			8,326,508	7,000,034
Fines, Forfeitures, and Penalties	5,252,571	1,250,122			6,502,695	5,506,053
Revenue from Use of Money and Property	14,258,259	3,827,680	2,653,599	1,994,203	22,733,743	16,299,108
Aid from Other Governmental Agencies - State	203,232,947	13,445,194	95,496		216,773,639	187,116,392
Aid from Other Governmental Agencies - Federal	148,865,956	16,497,831			165,363,789	133,270,374
Aid from Other Governmental Agencies - Other	2,904,017	806,607			3,710,626	2,213,757
Charges for Current Services	39,037,951	5,014,398		104	44,052,455	35,336,842
Other Revenue	2,867,767	36,605	453	17,019,721	19,924,548	3,077,629
Total Revenue	546,995,445	70,131,578	3,696,582	19,014,028	639,837,634	510,857,180
Expenditures:						
General	109,691,884	5,984,322		5,938,332	121,614,538	115,783,742
Public Protection	113,718,613	132,507			113,851,120	103,967,388
Public Ways and Facilities		53,807,657			53,807,657	61,210,553
Health and Sanitation	62,181,721				62,181,721	51,327,354
Public Assistance	262,187,878	8,075,327			270,263,205	217,365,554
Education	160,482	4,019,400			4,179,882	3,825,477
Recreation and Cultural	2,852,555	2,102,978			4,955,533	4,955,903
Debt Service			5,407,971		5,407,971	3,213,058
Total Expenditures	550,793,140	74,122,197	5,407,971	5,938,332	636,261,640	561,649,036
Excess of Revenue over (under) Expenditures	(3,797,695)	(3,990,619)	(1,711,389)	13,075,695	3,575,994	(50,791,856)
Other Financing Sources (Uses) Operating Transfers in (out)	(5,506,800)			5,506,800		
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	(9,304,495)	(3,990,619)	(1,711,389)	18,582,495	3,575,994	(50,791,856)
Fund Balances - Beginning of Year	39,011,880	24,859,871	6,722	2,316,561	66,195,036	106,068,049
Residual Equity Transfers from (to) Other Funds	(2,362,236)		2,362,236			
Transfer of Accrued Pension Contributions to General Long Term Debt Account Group	7,300,000				7,300,000	9,000,000
Increase (Decrease) in:						
Reserve for Due from Other Fund Loans	500,000				500,000	15,000
Reserve for Deposits with Others	(32,660)	436,949			404,289	(239,359)
Reserve for Inventory of Material and Supplies	2,554,287	89,735			2,644,022	2,143,203
Fund Balances - End of Year	$ 37,666,776	21,395,937	657,569	20,899,057	80,619,339	66,195,036
	(Statement 2A)	(Statement 3A)	(Statement 4A)	(Statement 5A)		

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1981

	GENERAL FUND		SPECIAL REVENUE FUNDS	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Revenue:				
Taxes	$118,467,183	122,978,534	28,620,852	28,524,063
Licenses, Permits, and Franchises	7,034,119	7,597,439	1,114,865	729,067
Fines, Forfeitures, and Penalties	4,989,515	5,252,571	954,740	1,250,122
Revenue from Use of Money and Property	13,184,750	14,258,259	2,941,088	3,827,680
Aid from Other Governmental Agencies - State	210,396,566	203,232,947	14,186,675	13,445,194
Aid from Other Governmental Agencies - Federal	167,201,907	148,865,956	20,020,782	16,497,831
Aid from Other Governmental Agencies - Other	6,388,502	2,904,017	825,827	806,607
Charges for Current Services	44,550,237	39,037,951	7,513,415	5,014,398
Other Revenue	3,659,524	2,867,767	43,780	36,605
Total Revenue	575,872,303	546,995,445	76,222,024	70,131,578
Expenditures:				
Budgetary Expenditures:				
General	120,894,443	100,873,756	6,105,962	5,593,891
Public Protection	117,056,205	114,329,117	347,718	99,430
Public Ways and Facilities			67,940,632	55,080,042
Health and Sanitation	66,638,987	61,951,245		
Public Assistance	272,685,512	263,054,673	10,034,038	8,117,369
Education	182,239	165,767	4,344,681	4,088,909
Recreation and Cultural	3,056,867	2,930,548	5,676,750	2,044,433
Debt Service				
Total Budgetary Expenditures	580,514,275	543,305,127	94,449,781	75,024,079
Liquidation of Beginning Encumbrances		12,752,210		5,969,271
Ending Encumbrances		(12,564,197)		(6,871,151)
Accrued Pension Contributions		7,300,000		
Total Expenditures	580,514,275	550,793,140	94,449,781	74,122,197
Excess of Revenue over (under) Expenditures	(4,641,972)	(3,797,695)	(18,227,757)	(3,990,619)
Other Financing Sources (Uses)				
Operating Transfers in (out)	(6,117,200)	(5,506,800)		
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	(10,759,172)	(9,304,495)	(18,227,757)	(3,990,619)
Fund Balances - Beginning of Year	39,011,880	39,011,880	24,859,871	24,859,871
Residual Equity Transfers from (to) Other Funds	(2,362,236)	(2,362,236)		
Transfer of Accrued Pension Contributions to General Long Term Debt Account Group		7,300,000		
Increase (Decrease) in:				
Reserve for Due from Other Funds Loans		500,000		
Reserve for Deposits with Others		(32,660)		436,949
Reserve for Inventory of Material and Supplies		2,554,287		89,735
Fund Balances - End of Year	$ 25,890,472	37,666,776	6,632,114	21,395,937
		(Statement 2B)		(Statement 3B)

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1981

STATEMENT 1C

DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS		TOTALS		
BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	VARIANCE-FAVORABLE (UNFAVORABLE)
106,900	947,032			147,194,935	152,449,631	5,254,696
				8,148,984	8,326,508	177,524
				5,944,255	6,502,695	558,440
1,665,000	2,653,599		1,994,203	17,790,838	22,733,743	4,942,905
	95,496			224,583,241	216,773,639	(7,809,602)
				187,222,689	165,363,789	(21,858,900)
				7,214,329	3,710,626	(3,503,703)
			104	52,063,652	44,052,455	(8,011,197)
	453		17,019,721	3,703,304	19,924,548	16,221,244
1,771,900	3,696,582		19,014,028	653,866,227	639,837,634	(14,028,593)
		6,834,344	5,668,493	133,834,753	112,136,144	21,698,609
				117,403,926	114,428,551	2,975,375
				67,940,632	55,080,042	12,860,590
				66,638,987	61,951,245	4,687,742
				282,719,553	271,172,046	11,547,507
				4,526,923	4,254,680	272,243
				8,733,620	4,974,985	3,758,635
5,734,599	5,441,351			5,734,599	5,441,351	293,248
5,734,599	5,441,351	6,834,344	5,668,493	687,532,999	629,439,050	58,093,949
	6,713		799,838		19,528,033	(19,528,033)
	(40,094)		(530,000)		(20,005,442)	20,005,442
					7,300,000	(7,300,000)
5,734,599	5,407,971	6,834,344	5,938,332	687,532,999	636,261,641	51,271,358
(3,962,699)	(1,711,389)	(6,834,344)	13,075,695	(33,666,772)	3,575,993	37,242,765
		6,117,200	5,506,800			
(3,962,699)	(1,711,389)	(717,144)	18,582,495	(33,666,772)	3,575,993	37,242,765
6,722	6,722	2,316,561	2,316,561	66,195,036	66,195,036	
2,362,236	2,362,236					
					7,300,000	7,300,000
					500,000	500,000
					404,289	404,289
					2,644,022	2,644,022
(1,593,741)	657,569	1,599,417	20,899,057	32,528,264	80,619,339	48,091,075
(Statement 4B)		(Statement 5B)				

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1981
With Comparative Figures for Year Ended June 30, 1980

STATEMENT 1D

	AIRPORT ENTERPRISE	INTERNAL SERVICE	TOTALS 1981	TOTALS 1980*
Operating Revenue:				
Charges for Services	$1,339,448	13,713,343	15,052,791	9,316,027
Operating Expenses:				
Salaries	301,317		301,317	
Cost of Materials		8,470,063	8,470,063	5,124,512
Repairs and Maintenance	87,867	1,860,476	1,948,343	1,754,561
Fuel		1,048,998	1,048,998	800,779
Depreciation	394,686	359,813	754,499	413,916
Property Management	273,330		273,330	
Other	75,684	786,415	862,099	877,401
Total Operating Expense	1,132,884	12,525,765	13,658,650	8,971,171
Operating Income	206,564	1,187,577	1,394,141	344,856
Nonoperating Revenue:				
Other Revenue - Principally Interest	95,419	512,225	607,644	472,953
Grants	130,917		130,917	
Total Nonoperating Revenue	226,336	512,225	738,561	472,953
Income before Operating Transfers	432,900	1,699,802	2,132,702	817,809
Operating Transfers (Out)		(922,075)	(922,075)	(1,015,791)
Net Income (Loss)	432,900	777,726	1,210,626	(197,981)
Retained Earnings - Beginning Balance	-0-	976,499	976,499	1,174,481
Retained Earnings - Ending Balance	$ 432,900	1,754,226	2,187,126	976,499
	(Statement 6A)	(Statement 7A)		

*Includes Internal Service Funds only. Airport Enterprise Fund was established July 1, 1980.

See Notes to Financial Statements

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1981
With Comparative Figures for Year Ended June 30, 1980

STATEMENT 1E

	ENTERPRISE	INTERNAL SERVICE	TOTAL 1981	TOTAL 1980*
Source of Working Capital:				
Operations:				
Income before Operating Transfers	$ 432,900	1,699,802	2,132,702	817,809
Items Not Requiring Working Capital:				
Depreciation	394,686	359,813	754,499	413,916
Working Capital Provided by Operations	827,586	2,059,615	2,887,201	1,231,726
Increase in Deferred Revenue	57,741		57,741	
Capital Contributions, Net	367,189	536,979	904,168	237,957
Total Sources of Working Capital	1,252,516	2,596,595	3,849,111	1,469,683
Uses of Working Capital:				
Acquisition of Equipment, Net	27,329	1,767,850	1,795,181	773,743
Transfers to Other Funds		40,982	40,982	76,493
Payment of Long Term Debt	241,620		241,620	
Total Uses of Working Capital	268,949	1,808,832	2,077,783	850,237
Net Increase in Working Capital	$ 983,566	787,761	1,771,328	619,446
Elements of Net Increase (Decrease) in Working Capital:				
Cash	$ 962,599	423,706	1,386,306	796,373
Collections in Transit	379	(1,137)	(757)	3,525
Imprest Cash	500		500	(425)
Accounts Receivable, Net	66,310	155,702	222,012	(184,589)
Due from Other Funds	44,381	31,434	75,815	(275,815)
Due from Other Funds - Loans		134,749	134,749	(72,770)
Inventory of Material and Supplies		136,460	136,460	244,042
Accounts Payable	(57,570)	(74,571)	(132,141)	94,907
Due to Other Funds	(33,033)	(18,583)	(51,617)	(30,803)
Due to Other Funds - Loans				45,000
Net Increase in Working Capital	$ 983,566	787,761	1,771,328	619,446
	(Statement 6B)	(Statement 7B)		

*Includes Internal Service Funds only. Airport Enterprise Fund was established by July 1, 1980.

See Notes to Financial Statements

COMBINED STATEMENT OF CONTRIBUTED CAPITAL
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1981
With Comparative Figures for June 30, 1980

STATEMENT 1F

	AIRPORT ENTERPRISE	INTERNAL SERVICE	TOTALS 1981	TOTALS 1980*
Balances - Beginning of Year	$	5,982,282	5,982,282	5,744,324
Capital Contributions, Net	10,967,126	541,724	11,508,850	237,958
Balances - End of Year	$10,967,126	6,524,006	17,491,132	5,982,282
Source of Contributed Capital				
General Fund	$10,967,126	1,505,775	12,472,901	1,148,560
Road Fund		4,955,178	4,955,178	4,832,722
DOT Local Transportation Fund		61,553	61,553	
Library Fund		1,500	1,500	1,000
Total	$10,967,126	6,524,006	17,491,132	5,982,282
	(Statement 6C)	(Statement 7C)		

*Includes Internal Service Funds only. Airport Enterprise Fund was established July 1, 1980

See Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of San Diego conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies.

A. BASIS OF ACCOUNTING

The County uses a modified accrual basis of accounting for the General, Special Revenue, Debt Service, and Capital Project Funds. Expenditures, other than interest on long term debt and prepaid expenses, are recorded when the liability is incurred. Revenues are recorded when received in cash unless they are susceptible to accrual; i.e., measurable and available to finance the County's operations or of a material amount and not received at the normal time of receipt prior to year end. Revenues which are accrued include real and personal property taxes, sales tax, interest, and state and federal grants and subventions. Revenues which are not considered susceptible to accrual include charges for current services, licenses and permits, fines, forfeitures and penalties, and proceeds from the sale of fixed assets.

The Internal Service Funds and Enterprise Fund are accounted for on the accrual basis; Agency Funds reflect cash transactions recorded by the County in fulfillment of its fiscal responsibilities, principally for other agencies.

B. INVESTMENTS

Investments are stated at cost or amortized cost. As of June 30, 1981, the estimated market value of investment securities held by the Employee's Retirement System Fund was approximately $22.5 million below amortized costs.

C. FIXED ASSETS

General fixed assets are recorded as expenditures in the General Fund and Special Revenue Funds, or Capital Project Funds, at time of purchase. These assets are capitalized at cost in the General Fixed Assets Group of Accounts. In the case of acquisitions through gifts or contributions, such assets are recorded at fair market value at the time received. No depreciation has been provided on general fixed assets. Fixed assets consisting of certain improve-

ments other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, have not been capitalized. Such assets normally are immovable and of value only to the County; therefore, the purposes of stewardship and cumulative accountability for capital expenditures are satisfied without recording these assets.

Internal Service Fund fixed assets consist of equipment which has been acquired for the purpose of enabling the fund to provide services to other County funds. Such assets purchased are recorded in the Internal Service Fund and capitalized at cost. Depreciation is provided on the hours-of-service method over the estimated useful life of the equipment.

D. INVENTORIES

Inventories, which consist of expendable supplies, are stated at cost. They are accounted for as expenditures at the time of of purchase and reported in the balance sheet of the General Fund as an asset with an offsetting reserve. Inventory held by Special Revenue Funds and the Internal Service Funds for resale is carried at average cost and is not reserved.

E. SELF INSURANCE

The County is partially self-insured for certain claims (Note 5); uninsured claims are recorded when a determinable loss has been incurred. A $1,200,000 General Fund Reserve was established specifically to handle payment of large, unpredictable losses from tort liability claims which may result from our uninsured status. This reserve will be increased by $100,000 each year until the amount of $2,000,000 is achieved.

For the fiscal year ending June 30, 1982, the County appropriated the $1,200,000 from the General Fund Reserve. The funds will continue to be used for public liability claims. Any appropriations remaining at year end will be re-appropriated in the following year and an additional increment of $100,000 will be appropriated each year. Also, County departments will be billed for losses based on claim experience.

F. ENCUMBRANCES

Encumbrances outstanding at year end represent the estimated amount of the expenditures ultimately to result if unperformed contracts in process at year end are completed. Encumbrances outstanding at year end do not constitute expenditures or liabilities, but are recorded for budgetary control purposes.

G. COMPARATIVE DATA

Comparative data for the prior year has been presented in certain of the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, complete comparative data has not been presented where its inclusion would not provide meaningful comparisons. (Also, for comparability, certain of the prior year figures have been reclassified to conform with the current year financial statement presentations.)

2. PROPERTY TAX COLLECTION TRUST FUNDS

The County is responsible for the collection of property taxes for all governmental entities within the County. At June 30, 1981, such taxes receivable amounted to approximately $59,069,982 of which approximately $13,384,785 were for the 1981-82 Fiscal Year unsecured tax levy and $45,685,197 were for the 1980-81 and prior years' tax levies. Of the $45,685,197 total taxes receivable, the amount applicable to County funds was approximately $8,094,117 of which $4,296,192 has been recorded as deferred revenue due to uncertainty as to timing or the amount ultimately collectible.

At June 30, 1981, the County held receipts in trust amounting to $7,804,166 applicable to the 1981-82 unsecured tax levy which was not distributed to the various taxing authorities until after June 30, 1981. Of this amount, approximately $4,494,840 is applicable to County funds. The County also held $3,068,485 in trust at June 30, 1981 which are partial payments received on prior year secured taxes of $4,417,446 placed on the five-year installment collection plan. These collections are not apportioned, nor are taxes receivable reduced, until the full amount of one year's taxes included in a payment plan account is collected.

3. LEASE COMMITMENTS

The County has commitments under long-term real property operating lease agreements for facilities used for operations. Generally, lease agreements provide for cancellation in the event the Board of Supervisors does not appropriate funding in subsequent fiscal years; therefore, the County is not obligated beyond the end of each fiscal year.

The County is the lessee under terms of five non-cancellable operating leases for real property used to house certain

county facilities. The combined rental cost for which the County is obligated under these leases is as follows:

YEAR	LEASE RENTAL PAYMENTS
1981-82	$664,884
1982-83	491,340
1983-84	491,340
1984-85	242,193
1985-86	-0-

Total rental expense for all real property operating leases for the year ended June 30, 1981, was approximately $10.0 million.

In addition to real property leases, the County has also entered into long-term leases for personal property, a large portion of which represents data processing and duplicating equipment. Many of these leases are subject to annual adjustment based upon negotiations. Management expects that in the normal course of business, leases that expire will be renewed or replaced by other leases. Total rental expense for these operating leases for the year ended June 30, 1981, was approximately $9.0 million.

The County is also contingently liable for lease payments relative to a lease entered into with the City-County Camp Authority created under a joint power agreement with another governmental agency; such lease agreement calls for an aggregate of approximately $1 million in remaining lease payments through 1987.

Certain buildings and equipment which cost approximately $83,000,000, are being leased under capital leases. The cost of the assets has been capitalized in the General Fixed Assets Group, and the present value of the lease obligation has been reflected as a liability in the statement of long term debt. Certain of these buildings being leased are currently under construction, therefore, only costs incurred through June 30, 1981, are reflected as construction in progress in the General Fixed Assets Group.

The following is a schedule by years of all future minimum lease payments under capital leases together with the present value of the minimum lease payments as of June 30, 1981:

YEAR ENDED JUNE 30:	
1982	$ 9,158,000
1983	12,508,000
1984	14,545,000
1985	14,358,000
1986	13,695,000
LATER YEARS	266,862,000
TOTAL MINIMUM LEASE PAYMENTS	331,126,000
LESS: AMOUNT REPRESENTING INTEREST (7.8%)	185,523,000
PRESENT VALUE OF MINIMUM LEASE PAYMENTS	$145,603,000

4. EMPLOYEE'S RETIREMENT SYSTEM

The Employee's Retirement System of the County, established July 1, 1939, under provisions of the County Employee's Retirement Law of 1937, is a contributory type plan covering substantially all employees. The plan is integrated with the Federal Social Security System. For the fiscal year ended June 30, 1981, contributions to the retirement fund amounted to approximately $27.1 million by the County and $17.6 million by employee members. The County has adopted a number of revisions to the retirement system which have materially affected the liabilities and financing of the retirement fund. On August 15, 1978, the County adopted a second tier to the retirement system providing a lower contribution rate and reduced benefits to employees entering the system after October 1, 1978.

At December 31, 1980, the date of the most recent actuarial valuation report, the actuarially computed present value of vested benefits, based on an assumed 7% rate of return, was $522.5 million of which $328 million, or 63 percent, was funded. The retirement system operates on a calendar year basis and has an actuarial valuation prepared annually. The actuarially computed liabilities are based upon assumptions which make provisions for future salary increases resulting from inflationary factors. The actuarial present value of nonvested accumulated plan benefits was $19 million.

The cumulative inflationary impact of the cost of living benefit formula and other revisions has resulted in an unfunded supplemental present value of $307 million in the first tier, which is being funded over a 30-year period ending December 31, 2007. The County's method for computing actual contributions (level percentages), while actuarially sound, results in lower amounts being paid in earlier years offset by higher amounts to be contributed in later years. The difference between the amount required under generally accepted accounting principles and the level percentage method used by the County (approximately $7.3 million) is reflected as a current expenditure in the financial statements with a corresponding transfer to the Statement of Long Term Debt Payable, identified there as accrued pension contributions.

5. COMMITMENTS AND CONTINGENCIES

The County has a self-administered risk management program whereby it is self-insured for premises liability for medical facilities, medical malpractice, errors and omissions, false arrest, forgery and public liability. The County has an estimated $3.3 million potential liability at June 30, 1981, arising from claims under its self-administered Workers' Compensation Program instituted in 1968, and a $3.4 million estimated potential liability resulting from tort claims being managed by Risk Administration. Appropriations are budgeted annually to provide for those portions of obligations coming due that fiscal year.

In the opinion of the County Counsel, there is a potential liability of approximately $3.6 million which could result if unfavorable decisions are rendered in the usual legal actions pending, in which the County is named the defendant, where such actions either exceed the limits of coverage provided by the various insurance policies carried by the County or where no insurance is provided.

In the opinion of County management, the ultimate resolution of these matters should not have a significant effect on the financial position or results of operations of the funds of the County.

County employees have unrecorded accumulated benefits of approximately $45.7 million for employee compensatory time off, sick leave and vacation earned. Normally, these accumulated benefits will be liquidated in future years as employees elect

to use their benefits as prescribed by Civil Service rules and regulations. $15.6 million of this amount represents compensatory time off and vacation earned, which employees may elect to have paid in cash upon separation from County service for any reason. Also included is $6.3 million which is the value of that portion of sick leave benefits payable in cash upon termination of employees with 10 years or more of County service. In the normal course of business, all payments of these accumulated benefits will be funded from the appropriations of the year in which they are actually paid.

In order to finance its General Fund cash flow requirements in fiscal year 1981-82, the County of San Diego undertook a short-term borrowing program of $90 million. This includes $35 million of Revenue Anticipation Notes issued July 1, 1981 and maturing June 30, 1982; and $55 million of Short Term Revenue and Tax Anticipation Notes under a revolving credit agreement with local banks. All notes will be repaid prior to June 30, 1982, from collections of secured property taxes, which collections have been pledged to secure the notes.

In December 1980 the County of San Diego issued $25 million of Home Mortgage Floating Rate Revenue Bonds due December 1, 2012. The purpose of the bond sale was to provide low interest rate home mortgages to persons who, because of their income, are unable to afford conventional mortgages at market rates.

The bonds, together with interest thereon, are limited obligations of the County payable solely from bond proceeds, revenues, and other amounts derived by the County from the home mortgages. In no event shall the bonds and interest payments be payable from general County revenue.

6. COUNTY RESERVE FUNDS

The County Funds Balance Sheet reports a number of reserves which are maintained for specific purposes. The nature and purpose of these reserves is explained below:

RESERVE FOR LOANS TO OTHER FUNDS: $570,446

This is a reserve which represents the segregation of a portion of the fund balance to indicate that assets equal to the amount of the reserve are tied up in long-term loans to another fund and are, therefore, not available for appropriation.

RESERVE FOR REPLACEMENT OF EQUIPMENT: $2,564,499

Certain equipment in the Road Equipment Internal Service Fund is depreciated on straight line basis using cost, but is billed to the Road Fund at rates based on estimated replacement value. This reserve represents the difference between depreciation based on cost and depreciation based on replacement value.

DEPOSITS WITH OTHERS: $987,805

Amounts deposited with the courts from the Road Fund in connection with the condemnation of property for street and road purposes are held in a reserve account until paid out to property owners. Also, deposits with other jurisdictions in connection with joint construction projects are included in this reserve account until paid.

COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP STATEMENTS AND SCHEDULES

GENERAL FUND
- BALANCE SHEET
- STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
- STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
- STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
- STATEMENT OF EXPENDITURES BY DEPARTMENT
- STATEMENT OF EXPENDITURES AND ENCUMBRANCES BY DEPARTMENT - BUDGET AND ACTUAL

SPECIAL REVENUE FUNDS
- COMBINING BALANCE SHEET
- COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
- COMBINING STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

DEBT SERVICE FUNDS
- COMBINING BALANCE SHEET
- COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
- COMBINING STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

CAPITAL PROJECTS FUNDS
- COMBINING BALANCE SHEET
- COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
- COMBINING STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

AIRPORT ENTERPRISE FUND
- BALANCE SHEET
- STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS
- STATEMENT OF CHANGES IN FINANCIAL POSITION
- STATEMENT OF CONTRIBUTED CAPITAL

INTERNAL SERVICE FUNDS
- COMBINING BALANCE SHEET
- COMBINING STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS
- COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
- COMBINING STATEMENT OF CONTRIBUTED CAPITAL

AGENCY FUNDS
- COMBINING BALANCE SHEET
- COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ACCOUNT GROUPS
- STATEMENT OF GENERAL FIXED ASSETS - BALANCE SHEET
- STATEMENT OF GENERAL FIXED ASSETS - CHANGES BY CLASS
- STATEMENT OF LONG TERM DEBT PAYABLE

SCHEDULES
- STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - GENERAL, SPECIAL REVENUE, DEBT SERVICE, CAPITAL PROJECTS, ENTERPRISE, AND INTERNAL SERVICE FUNDS
- STATEMENT OF INTERFUND ACCOUNTS - ALL FUNDS
- STATEMENT OF INVESTMENTS - AGENCY FUNDS
- STATEMENT OF TAXES RECEIVABLE

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

GENERAL FUND

THE GENERAL FUND FINANCES THE LEGALLY AUTHORIZED ACTIVITIES OF THE COUNTY OF SAN DIEGO NOT PROVIDED FOR IN OTHER RESTRICTED FUNDS. GENERAL FUND REVENUES ARE DERIVED FROM SUCH SOURCES AS TAXES, LICENSES AND PERMITS, FINES, FORFEITURES AND PENALTIES, USE OF MONEY AND PROPERTY, AID FROM OTHER GOVERNMENTAL AGENCIES, CHARGES FOR CURRENT SERVICES, AND OTHER REVENUE. GENERAL FUND EXPENDITURES AND ENCUMBRANCES ARE CLASSIFIED BY THE FUNCTIONS OF GENERAL GOVERNMENTAL, PUBLIC PROTECTION, PUBLIC WAYS AND FACILITIES, HEALTH AND SANITATION, PUBLIC ASSISTANCE, EDUCATION, AND RECREATION AND CULTURAL SERVICES. APPROPRIATIONS ARE MADE FROM THE FUND ANNUALLY. THE FUND WILL CONTINUE TO EXIST INDEFINITELY.

GENERAL FUND
BALANCE SHEET
June 30, 1981
With Comparative Figures for June 30, 1980

STATEMENT 2

ASSETS	1981	1980
Cash with County Treasurer	$15,046,882	10,572,917
Collections in Transit	245,142	243,940
Due from Other Funds (Statement 13)	16,103,957	13,555,917
Accounts and Notes Receivable, net of allowance $5,721,410 in 1981 ($5,681,722 in 1980)	34,035,253	31,954,845
Inventories of Material and Supplies, at Cost	12,528,126	9,973,839
Due from Other Funds - Loans	594,927	118,236
Taxes Receivable (Statement 15)	7,889,817	4,803,672
Deposits with Others		32,660
Total Assets	$86,444,106	71,256,028
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$16,040,333	17,212,493
Accrued Payroll	12,058,056	10,380,294
Due to Other Funds (Statement 13)	16,488,376	1,735,816
Deferred Property Tax Revenue (Statement 15)	4,190,564	2,915,544
Total Liabilities	48,777,330	32,244,148
Fund Equity		
Fund Balances:		
General Reserve	1,200,000	1,100,000
Reserve for Encumbrances	12,564,197	12,752,210
Reserve for Loans to Other Funds	570,446	94,927
Reserve for Deposits with Others		32,660
Reserve for Inventory of Material and Supplies	12,528,126	9,973,839
Unreserved	10,804,005	15,058,242
Total Fund Equity	37,666,776	39,011,880
Total Liabilities and Fund Equity	$86,444,106	71,256,028

(Statement 1A)

See Notes to Financial Statements

GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1981
With Comparative Figures for Year Ended June 30, 1980

STATEMENT 2A

	1981	1980
Revenue:		
Taxes	$122,978,534	94,130,495
Licenses, Permits, and Franchises	7,597,439	6,118,493
Fines, Forfeitures, and Penalties	5,252,571	4,559,871
Revenue from use of Money and Property	14,258,259	9,758,709
Aid from Other Governmental Agencies - State	203,232,947	171,934,776
Aid from Other Governmental Agencies - Federal	148,865,956	114,921,774
Aid from Other Governmental Agencies - Other	2,904,017	1,819,740
Charges for Current Services	39,037,951	32,028,050
Other Revenue	2,867,767	2,608,933
Total Revenue (Statement 2C)	546,995,445	437,880,845
Expenditures:		
General	109,691,884	100,583,161
Public Protection	113,718,613	103,853,343
Health and Sanitation	62,181,721	51,327,354
Public Assistance	262,187,878	208,775,620
Education	160,482	203,833
Recreation and Cultural	2,852,555	3,257,701
Total Expenditures (Statement 2D)	550,793,140	468,001,014
Deficiency of Revenue (under) Expenditures	(3,797,695)	(30,120,169)
Other Financing Sources (Uses)		
Operating Transfer (Out)	(5,506,800)	(5,440,700)
Deficiency of Revenue (under) Expenditures and Other Financing Sources (Uses)	(9,304,495)	(35,560,869)
Fund Balances - Beginning of Year	39,011,880	64,364,409
Residual Equity Transfers from (to) Other Funds	(2,362,236)	(868,976)
Transfer of Accrued Pension Contributions to General Long Term Debt Account Group	7,300,000	9,000,000
Increase (Decrease) in:		
Reserve for Due from Other Funds Loans	500,000	15,000
Reserve for Deposits with Others	(32,660)	
Reserve for Inventory of Material and Supplies	2,554,287	2,062,315
Fund Balances - End of Year (Statement 2)	$ 37,666,776	39,011,880

See Notes to Financial Statements

GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1981

STATEMENT 2B

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:			
Taxes	$118,467,183	122,978,534	4,511,351
Licenses, Permits, and Franchises	7,034,119	7,597,439	563,320
Fines, Forefeitures, and Penalties	4,989,515	5,252,571	263,056
Revenue from Use of Money and Property	13,184,750	14,258,259	1,073,509
Aid from Other Governmental Agencies - State	210,396,566	203,232,947	(7,163,619)
Aid from Other Governmental Agencies - Federal	167,201,907	148,865,956	(18,335,951)
Aid from Other Governmental Agencies - Other	6,388,502	2,904,017	(3,484,485)
Charges for Current Services	44,550,237	39,037,951	(5,512,286)
Other Revenue	3,659,524	2,867,767	(791,757)
Total Revenue (Statement 2C)	575,872,303	546,995,445	(28,876,858)
Expenditures:			
Budgetary Expenditures:			
General	120,894,443	100,873,756	20,020,687
Public Protection	117,056,205	114,329,117	2,727,088
Health and Sanitation	66,638,987	61,951,245	4,687,742
Public Assistance	272,685,512	263,054,673	9,630,839
Education	182,239	165,767	16,472
Recreation and Cultural	3,056,867	2,930,548	126,319
Total Budgetary Expenditures: (Statement 2E)	580,514,275	543,305,127	37,209,148
Liquidation of Beginning Encumbrances		12,752,210	(12,752,210)
Ending Encumbrances		(12,564,197)	12,564,197
Accrued Pension Contributions		7,300,000	(7,300,000)
Total Expenditures (Statement 2D)	580,514,275	550,793,140	29,721,135
Deficiency of Revenue (under) Expenditures	(4,641,972)	(3,797,695)	844,277
Other Financing Sources (Uses)			
Operating Transfer (Out)	(6,117,200)	(5,506,800)	610,400
Deficiency of Revenue (under) Expenditures and Other Financing Sources (Uses)	(10,759,172)	(9,304,495)	1,454,677
Fund Balances - Beginning of Year	39,011,880	39,011,880	
Residual Equity Transfers from (to) Other Funds	(2,362,236)	(2,362,236)	
Transfer of Accrued Pension Contributions to General Long Term Debt Account Group		7,300,000	7,300,000
Increase (Decrease) in:			
Reserve for Due from Other Funds Loans		500,000	500,000
Reserve for Inventory of Material and Supplies		2,554,287	2,554,287
Reserve for Deposits with Others		(32,660)	(32,660)
Fund Balances - End of Year	$25,890,472	37,666,776	11,776,304
		(Statement 2)	

See Notes to Financial Statements

GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1981
With Comparative Figures for Year Ended June 30, 1980

STATEMENT 2C

Source	1981 ESTIMATED	1981 ACTUAL	1980 ACTUAL
Taxes			
Property Taxes - Current Secured	$ 91,384,033	97,565,230	69,067,252
Property Taxes - Current Unsecured	7,416,250	4,785,209	7,200,261
Property Taxes - Prior Secured	970,000	1,670,274	889,755
Property Taxes - Prior Unsecured	175,000	1,448,436	353,870
Penalties - Costs - Delinquent Tax	1,800,000	2,568,270	1,593,738
Sales and Use Taxes	11,500,000	10,244,071	10,072,542
Other Taxes	5,221,900	4,697,041	4,953,074
Total	118,467,183	122,978,534	94,130,495
Licenses, Permits & Franchises			
Franchises	1,600,000	2,108,897	1,514,799
Animal Licenses	1,270,000	1,104,602	1,181,856
Business Licenses	962,617	1,001,088	747,230
Construction Permits	1,421,147	2,015,252	1,650,805
Zoning Permits	793,000	460,918	444,919
Other Licenses and Permits	987,355	906,679	578,883
Total	7,034,119	7,597,439	6,118,493
Fines, Forfeitures & Penalties			
Vehicle Code Fines	1,720,082	1,965,458	1,599,699
Other Court Fines	2,265,973	2,412,168	2,087,015
Forfeitures and Penalties	1,003,460	874,944	873,157
Total	4,989,515	5,252,571	4,559,871
Use of Money and Property			
Interest - Deposits and Investment	12,500,000	13,750,522	8,913,748
Rents and Concessions	684,750	507,337	844,961
Royalties		398	
Total	13,184,750	14,258,259	9,758,709
Aid From Other Governmental Agencies - State			
State - Alcoholic Beverage License Fees	150,000	157,863	160,961
State - Motor Vehicle In-Lieu Tax	26,032,606	25,666,842	23,684,393
State - Trailer Coach In-Lieu Tax	1,664,000	955,700	1,553,989
Other State In-Lieu Tax-Highway Land Rental		1,046	
State Public Assistance - Administration	19,535,201	21,950,093	19,578,405
State Aid for Public Assistance Program	80,196,315	81,126,611	63,371,927
State Aid Crippled Children	3,469,236	3,243,533	2,790,976
State Health Administration	425,384	42,621	
State Aid For Mental Health	24,142,526	23,583,882	20,867,000
Other State Aid For Health	9,895,494	10,364,727	8,885,292
State Aid For Agriculture	893,966	517,677	470,016
State Aid For Civil Defense	173,262	119,738	121,423
State Aid For Construction	3,208,814	4,022,400	2,295,685
State Aid For Corrections	426,960	318,154	355,279
State Aid For Homeowners Property Tax Reduction	5,526,400	5,596,373	5,102,025
State Aid For Business Inventory Property Reduction	3,860,000	5,297,570	1,618,989
State Aid - Other	30,796,402	20,268,109	21,078,413
Total	210,396,566	203,232,947	171,934,776
Aid From Other Governmental Agencies - Federal			
Federal Public Assistance - Administration	33,713,179	27,795,195	27,290,704
Federal Aid For Public Assistance Program	102,266,369	98,613,302	70,346,082
Federal Health Administration	544,277	203,683	486,555
Federal Aid For Construction	4,026,128	1,528,911	57,614
Federal Aid For Disaster	1,497,827	104,579	
Federal In-Lieu Taxes	300,000	329,123	287,673
Federal - Other	24,854,127	20,291,160	16,453,144
Total	167,201,907	148,865,956	114,921,774
Aid From Other Governmental Agencies - Other	6,388,502	2,904,017	1,819,740

See Notes to Financial Statements

Continued on Page 39

GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1981
With Comparative Figures for Year Ended June 30, 1980
(Continued)

STATEMENT 2C cont'd

Source	1981 ESTIMATED	1981 ACTUAL	1980 ACTUAL
Charges For Current Services			
Assessment and Tax Collection Fees	$ 38,054	45,964	32,516
Auditing and Accounting Fees	80,700	103,318	95,663
Communications Services	40,054	32,994	30,974
Election Services	651,750	926,406	1,290,288
Inheritance Tax Fees	100,000	58,422	89,948
Legal Services	525,850	458,120	446,258
Personnel Services	787,058	1,008,455	651,998
Planning and Engineering Services	6,694,094	4,241,088	3,717,306
Purchasing Fees - Other Government	10,000	8,802	9,365
Agriculture Services	18,000	21,265	19,757
Civil Process Services	790,000	822,849	712,684
Court Fees and Costs	5,498,407	5,564,415	4,176,637
Estate Fees	272,000	353,989	366,373
Humane Services	212,520	214,908	266,798
Law Enforcement Services	2,436,980	2,718,766	2,155,254
Recording Fees	2,560,500	2,257,962	2,321,070
Road and Street Services	6,567	6,567	
Health Fees	284,543	268,500	959,339
Mental Health Services		324	
Sanitation Services	10,528,929	9,294,917	7,174,007
Adoption Fees	35,500	35,345	37,108
Crippled Children Services	95,174	97,725	64,016
Institutional Care and Services	9,403,433	7,319,357	5,216,683
Park and Recreation Fees	724,328	776,563	454,794
Other Charges For Current Services	2,755,795	2,400,920	1,739,204
Total	44,550,237	39,037,951	32,028,050
Other Revenue			
Revenue Applicable To Prior Years	1,217,300	423,106	357,985
Recovered Expenditures	218,800	230,984	164,268
Sale of Fixed Assets	269,000	113,673	238,773
Other Sales	46,500	50,124	45,758
Miscellaneous	1,907,924	2,049,878	1,802,147
Total	3,659,524	2,867,767	2,608,933
Total Revenue (Statement 2B)	$575,872,303	546,995,445	437,880,845
		(Statement 2A)	

See Notes to Financial Statements

GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT
Year Ended June 30, 1981
With Comparative Figures for Year Ended June 30, 1980

STATEMENT 2D

Function	1981	1980
General:		
Legislative and Administrative:		
Board of Supervisors	$ 2,248,175	2,037,550
Chief Administrative Officer	3,939,752	3,478,767
Housing and Community Development	7,228,690	5,456,402
Office of Budget Management	1,380,051	1,381,896
Department of Planning and Land Use	7,149,433	7,238,040
Total	21,946,107	19,592,657
Finance:		
Auditor and Controller	3,782,662	3,147,989
Assessor	5,998,716	5,704,428
Treasurer - Tax Collector	1,994,598	1,733,117
Purchasing Agent	2,285,427	1,722,425
Department of Revenue and Recovery	3,585,382	3,064,810
Risk Management	1,026,597	1,581,554
Total	18,673,386	16,954,326
Counsel:		
County Counsel	1,890,809	1,709,532
Personnel:		
Civil Service and Personnel	1,425,989	1,423,581
Elections:		
Registrar of Voters	3,123,517	4,169,747
Property Management:		
General Services	30,546,911	24,591,573
Property Management	4,447,061	3,322,770
Total	34,993,972	27,914,343
Plant Acquisition	5,984,714	4,819,291
Other General:		
Equal Opportunity Management Office	423,794	448,656
Electronic Data Processing Services	6,867,845	5,956,066
Capital Improvements	3,878,629	3,051,523
Department of Transportation	3,183,122	5,543,435
Accrued Pension Contributions	7,300,000	9,000,000
Total	21,653,390	23,999,680
Total General	109,691,884	100,583,161
Public Protection:		
Judicial:		
Fiscal and Justice Office		498
Criminal Justice Planning	205,291	200,508
Superior Court	6,471,134	5,218,814
Municipal Court	11,621,406	10,428,971
Grand Jury	122,821	128,793
County Clerk	3,952,002	3,573,958
District Attorney	12,634,204	11,099,115
Office of Defender Services	2,392,929	2,975,997
Total	37,399,791	33,626,657
Police Protection:		
Sheriff	34,576,393	29,775,952
Marshal	5,185,369	4,601,807
Total	39,761,762	34,377,760
Detention and Correction:		
Probation Department	26,636,859	26,807,419
Protective Inspection:		
Department of Animal Control	2,120,183	2,017,504
San Diego County Department of Agriculture	1,846,983	1,720,326
Total	3,967,167	3,737,830

See Notes to Financial Statements

Continued on Page 41

GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT
Year Ended June 30, 1981
With Comparative Figures for Year Ended June 30, 1980
(Continued)

STATEMENT 2D cont'd

Function	1981	1980
Public Protection (Continued)		
Other Protection:		
Recorder	$ 871,033	842,413
Public Administrator	790,262	692,722
Coroner	1,604,863	1,374,167
Department of Air Pollution Control	2,686,874	2,394,371
Total	5,953,033	5,303,675
Total Public Protection	113,718,613	103,853,343
Health and Sanitation:		
Sanitation:		
Department of Public Works	8,358,187	5,753,789
Hospital Care:		
Department of Health Services	53,823,534	45,573,565
Total	62,181,721	51,327,354
Public Assistance:		
Administration:		
Department of Social Services	262,187,878	208,775,620
Education:		
Library Services:		
Governmental Reference Library		33,543
Agricultural Education:		
Farm Advisor	160,482	170,290
Total	160,482	203,833
Recreation and Cultural Services:		
Recreation Facilities:		
Department of Parks and Recreation	2,852,555	3,257,701
Total Expenditures (Statement 2A)	$550,793,140	468,001,014

See Notes to Financial Statements

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
BY DEPARTMENT - BUDGET AND ACTUAL
Year Ended June 30, 1981

STATEMENT 2E

Function	BUDGET	ACTUAL	EXPENDITURES	ENCUMBRANCES
General:				
Legislative and Administrative:				
Board of Supervisors	$ 2,454,351	2,308,004	2,221,224	86,780
Chief Administrative Officer	4,014,392	3,780,468	3,517,658	262,810
Housing and Community Development	10,561,639	7,228,923	7,226,257	2,666
Office of Budget Management	1,404,633	1,378,948	1,363,898	15,050
Planning and Land Use	7,688,959	7,210,091	6,999,611	210,480
Total	26,123,974	21,906,434	21,328,648	577,786
Finance:				
Auditor and Controller	3,835,207	3,808,431	3,769,396	39,035
Assessor	6,118,806	5,999,921	5,988,579	11,342
Treasurer - Tax Collector	2,145,197	2,023,307	1,920,169	103,138
Purchasing Agent	2,655,067	2,417,685	2,000,600	417,085
Department of Revenue and Recovery	3,603,090	3,587,446	3,581,008	6,438
Risk Management	1,306,893	1,089,894	1,026,597	63,297
Total	19,664,260	18,926,684	18,286,349	640,335
Counsel:				
County Counsel	1,961,779	1,897,617	1,870,456	27,161
Personnel:				
Civil Service and Personnel	1,472,688	1,446,504	1,382,325	64,179
Elections:				
Registrar of Voters	3,206,221	3,040,728	3,013,527	27,201
Property Management:				
General Services	31,546,702	30,027,402	28,785,440	1,241,962
Property Management	4,669,876	4,063,663	3,596,727	466,936
Total	36,216,578	34,091,065	32,382,167	1,708,898
Plant Acquisition	10,181,915	5,399,049	4,295,146	1,103,903
Other General:				
Equal Opportunity Management Office	445,858	431,692	388,952	42,740
Electronic Data Processing Services	7,210,780	6,926,656	6,728,958	197,698
Contingency Reserve	4,520,064			
Capital Improvements	5,073,021	3,434,559	3,286,423	148,136
Department of Transportation	4,817,305	3,372,768	2,626,300	746,468
Total	22,067,023	14,165,675	13,030,633	1,135,042
Total General	120,894,443	100,873,756	95,589,251	5,284,505
Public Protection:				
Judicial:				
Criminal Justice Planning	256,778	194,453	194,453	
Superior Court	6,447,189	6,437,952	6,418,701	19,251
Municipal Court	11,817,823	11,582,703	11,547,894	34,809
Grand Jury	122,259	122,117	122,117	
County Clerk	3,997,128	3,952,823	3,938,886	13,937
District Attorney	12,838,102	12,651,874	12,592,210	59,664
Office of Defender Services	2,649,000	2,530,882	2,027,092	503,790
Total	38,128,279	37,472,804	36,841,353	631,451
Police Protection:				
Sheriff	35,209,705	34,891,232	34,248,948	642,284
Marshal	5,246,679	5,177,429	5,174,015	3,414
Total	40,456,384	40,068,661	39,422,963	645,698

See Notes to Financial Statements

Continued on Page 43

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
BY DEPARTMENT - BUDGET AND ACTUAL
Year Ended June 30, 1981
(Continued)

STATEMENT 2E cont'd

Function	BUDGET	ACTUAL	EXPENDITURES	ENCUMBRANCES
Public Protection (Continued)				
Detention and Correction:				
Probation Department	$ 27,759,594	26,861,592	26,488,256	373,336
Protective Inspection:				
Department of Animal Control	2,232,988	2,124,381	2,112,563	11,818
San Diego County Department of Agriculture	2,326,807	1,861,743	1,838,235	23,508
Total	4,559,795	3,986,124	3,950,798	35,326
Other Protection:				
Recorder	945,775	870,089	786,361	83,728
Public Administrator	811,413	790,695	789,144	1,551
Coroner	1,637,103	1,618,350	1,600,265	18,085
Department of Air Pollution Control	2,757,862	2,660,802	2,603,217	57,585
Total	6,152,153	5,939,936	5,778,987	160,949
Total Protection	117,056,205	114,329,117	112,482,357	1,846,760
Health and Sanitation:				
Sanitation:				
Department of Public Works	10,518,901	8,690,324	7,393,975	1,296,349
Hospital Care:				
Department of Health Services	56,120,086	53,260,921	51,556,108	1,704,813
Total	66,638,987	61,951,245	58,950,083	3,001,162
Public Assistance:				
Administration:				
Department of Social Services	272,685,512	263,054,673	260,861,239	2,193,434
Education:				
Agricultural Education:				
Farm Advisor	182,239	165,767	160,241	5,526
Recreation and Cultural Services:				
Recreation Facilities:				
Department of Parks and Recreation	3,056,867	2,930,548	2,697,762	232,786
Total Expenditures and Encumbrances (Statement 2B)	$580,514,275	543,305,127	530,740,930	12,564,197

See Notes to Financial Statements

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

SPECIAL REVENUE FUNDS

ROAD FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR MAINTENANCE AND CONSTRUCTION OF ROADWAYS AND FOR SPECIALIZED ENGINEERING SERVICES TO OTHER GOVERNMENTAL UNITS AND THE PUBLIC. REVENUES CONSIST PRIMARILY OF THE COUNTY'S SHARE OF STATE HIGHWAY USES TAXES AND ARE SUPPLEMENTED BY FEDERAL FUNDS, VEHICLE CODE FINES, AND FEES AND REIMBURSEMENTS FOR ENGINEERING SERVICES PROVIDED.

DEFERRED COMPENSATION INVESTMENT FUND

THIS FUND WAS ESTABLISHED TO PROVIDE THE OPPORTUNITY FOR ALL OFFICERS AND FULL TIME EMPLOYEES OF THE COUNTY OF SAN DIEGO TO DEFER A SPECIFIED AMOUNT OF CURRENT EARNED INCOME (WAGES) AND THE PAYMENT OF SUCH DEFERRED AMOUNTS AND ANY ACCUMULATIONS (EARNINGS) THEREON AT A LATER DATE. NO FEDERAL OR STATE INCOME TAXES ARE INCURRED ON DEFERRED INCOME OR INVESTMENT EARNINGS UNTIL THE VALUE OF DEFERRED EARNINGS IS RETURNED TO THE EMPLOYEE AT RETIREMENT OR WITHDRAWAL FROM THE PLAN. THE FUND IS THE PROPERTY OF THE COUNTY AND AS SUCH MAY BE EXPENDED FOR ANY LEGAL COUNTY PURPOSE.

SURVEY MONUMENT FUND

THIS FUND WAS ESTABLISHED TO RECEIVE A USER FEE AS A CONDITION PRECEDENT TO THE RECORDING OF GRANT DEEDS CONVEYING REAL PROPERTY BY THE COUNTY RECORDER AND TO PAY EXPENSES AUTHORIZED BY THE COUNTY SURVEYOR IN RETRACEMENT OR REMONUMENT SURVEY OF MAJOR HISTORICAL LAND DIVISION LINES.

GRAZING LAND FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXTEND THE COUNTY'S SHARE OF GRAZING LAND LEASE REVENUES COLLECTED BY THE FEDERAL BUREAU OF LAND MANAGEMENT. EXPENDITURES ARE RECOMMENDED BY THE GRAZING ADVISORY BOARD FOR IMPROVEMENTS TO THE LAND.

LOCAL TRANSPORTATION FUND

THIS FUND WAS ESTABLISHED AS A RESULT OF THE STATE TRANSPORTATION DEVELOPMENT ACT OF 1971. THIS ACT ALLOWS THE COUNTIES WITHIN THE STATE OF CALIFORNIA TO INCREASE THEIR SALES TAX PERCENTAGE BY 1/4%. THE COUNTY'S SHARE IS RECEIVED FROM THE STATE AND DEPOSITED INTO THE FUND. AS THE TRANSPORTATION PLANNING AGENCY (TPA) FOR THE SAN DIEGO REGION, THE SAN DIEGO ASSOCIATION OF GOVERNMENTS (SANDAG) IS RESPONSIBLE FOR THE ANNUAL ALLOCATION OF MONIES FROM THE FUND, THE COUNTY AUDITOR SERVES AS FUND TRUSTEE.

FISH AND GAME PROPAGATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S 50% SHARE OF COURT FINES LEVIED FOR VIOLATIONS OF FISH AND GAME LAWS WITHIN THE COUNTY. THE STATE OF CALIFORNIA RECEIVES THE OTHER 50% SHARE AS WELL AS ADMINISTRATIVE EXPENSES. THE FISH AND WILDLIFE COMMITTEE RECOMMENDS EXPENDITURES FROM THE FUND THAT WILL IMPROVE THE HABITAT FOR WILDLIFE PROPAGATION.

LIVESTOCK INDEMNITY FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR INDEMNIFICATION TO OWNERS OF LIVESTOCK KILLED BY DOGS. THE FUND HAS BEEN INACTIVE FOR YEARS.

COUNTY LIBRARY FUND

THIS FUND WAS ESTABLISHED TO PROVIDE LIBRARY SERVICES FOR THE UNINCORPORATED AREA AS WELL AS SOME OF THE INCORPORATED CITIES WITHIN THE COUNTY. THE COUNTY LIBRARY NOW OPERATES A HEADQUARTERS, 22 BRANCHES AND 2 BOOKMOBILES. PROPERTY TAXES PROVIDE MOST OF THE FUND'S REVENUES, FEDERAL AID, STATE AID AND FINES PROVIDE THE REMAINING REVENUES.

SPECIAL AVIATION FUND

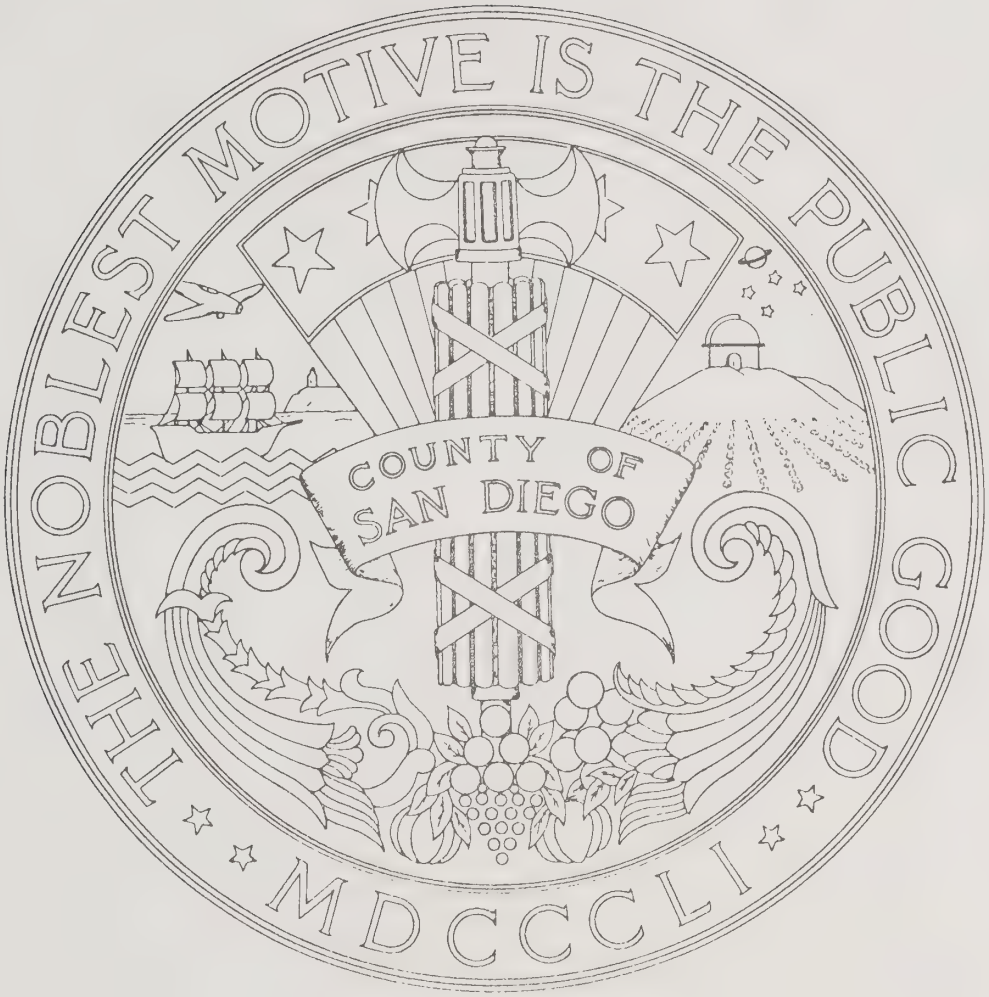
THIS FUND ESTABLISHED TO PROVIDE FOR AIRPORT AND AVIATION PURPOSE CAPITAL IMPROVEMENTS INCLUDING REPAIRS OR REPLACEMENT OF CAPITAL ITEMS. REVENUES CONSIST OF AN ANNUAL ALLOCATION FOR EACH COUNTY OPERATED AIRPORT FROM THE STATE OF CALIFORNIA AS WELL AS ACQUISITION AND DEVELOPMENT FUNDS PROVIDED BY THE STATE FOR SPECIAL PROJECTS WITH PARTIAL MATCHING FROM THE COUNTY GENERAL FUND.

PARK LAND DEDICATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND SPECIAL PARK LAND DEDICATION FEES CHARGED TO DEVELOPERS OF LAND AS A CONDITION FOR APPROVAL OF ANY DEVELOPMENT. THE FEES ARE THEN USED FOR THE PURCHASE OF LAND AND THE DEVELOPMENT OF LAND FOR PARK OR RECREATIONAL FACILITIES. THESE FACILITIES SERVE THE FUTURE RESIDENTS OF SUCH DEVELOPMENTS. IN LIEU OF THE PAYMENT OF THESE FEES, THE DEVELOPER MAY DEDICATE LAND FOR PARK OR RECREATIONAL FACILITIES.

FEDERAL REVENUE SHARING FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S SHARE OF FEDERAL REVENUE SHARING FUNDS. THE FUNDS ARE DISTRIBUTED TO LOCAL AGENCIES FROM THE FEDERAL GOVERNMENT BASED ON A FORMULA COMPOSED OF POPULATION, RELATIVE INCOME FACTOR AND GENERAL TAX EFFORT AND ARE RECORDED IN SEPARATE REVENUE ACCOUNTS FOR EACH ENTITLEMENT PERIOD.


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1981
With Comparative Figures for June 30, 1980

ASSETS	ROAD	DEFERRED COMPENSATION INVESTMENT	SURVEY MONUMENT PRESERVATION	GRAZING LAND	LOCAL TRANSPORTATION
Cash with County Treasurer	$ 5,411,767	4,083,776	162,778	40,786	6,150,656
Collections in Transit	1,835		1,270		
Due from Other Funds (Statement 13)	2,098,421	166,401		1,689	155,204
Accounts and Notes Receivable, Net*	3,558,089				1,048,387
Taxes Receivable (Statement 15)					
Inventory of Material and Supplies	1,707,330				
Due from Other Funds - Loans					
Deposits with Others	987,805				
Future Requirements for Long Term Debt					
Total Assets	$13,765,249	4,250,178	164,048	42,476	7,354,247
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts Payable	$ 1,238,050				232,796
Accrued Payroll	711,675				
Due to Other Funds (Statement 13)	653,908	1,223			
Deferred Compensation Payable		4,248,955			
Deposits from Others	4,718,725				
Deferred Property Tax Revenue (Statement 15)					
Due to Other Funds - Loans					
Total Liabilities	7,322,360	4,250,178			232,796
Fund Equity:					
Fund Balances:					
Reserve for Encumbrances	2,609,339				2,084,795
Reserve for Deposits with Others	987,805				
Reserve for Inventories	295,708				
Unreserved	2,550,035		164,048	42,476	5,036,656
Total Fund Equity	6,442,889		164,048	42,476	7,121,451
Total Liabilities and Fund Equity	$13,765,249	4,250,178	164,048	42,476	7,354,247

* Net of Allowance of $993,051, related to Road Fund, County Library, and Federal Revenue Sharing.

See Notes to Financial Statements

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1981
With Comparative Figures for June 30, 1980

STATEMENT 3

FISH & GAME PROPAGATION	LIVESTOCK INDEMNITY	COUNTY LIBRARY	SPECIAL AVIATION	PARK LAND DEDICATION	FEDERAL REVENUE SHARING	TOTALS 1981	TOTALS 1980
49,029	25	760,422	177,162	5,258,150		22,094,556	25,997,849
		2,823		3,000		8,929	7,714
1,861		133,705	7,432	525,358	42,691	3,132,767	2,334,344
		53			2,899,846	7,506,375	7,000,037
		147,851				147,851	107,629
		654,645				2,361,975	2,224,548
					268,222	268,222	250,000
						987,805	550,855
	—	60,578				60,578	78,702
50,891	25	1,760,079	184,595	5,786,508	3,210,760	36,569,061	38,551,681
998		19,354				1,491,198	1,082,118
		129,758				841,433	748,656
		26,531	382	157,200	2,896,546	3,735,792	4,222,513
						4,248,955	3,042,469
						4,718,725	4,454,368
		76,439				76,439	62,981
	—	60,578				60,578	78,702
998	—	312,661	382	157,200	2,896,546	15,173,124	13,691,810
3,625		290,890		1,712,806	169,694	6,871,151	5,969,271
						987,805	550,855
		654,645				950,353	860,618
46,267	25	501,882	184,212	3,916,502	144,518	12,586,626	17,479,126
49,892	25	1,447,418	184,212	5,629,308	314,213	21,395,937	24,859,871
50,891	25	1,760,079	184,595	5,786,508	3,210,760	36,569,061	38,551,681

See Notes to Financial Statements

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1981
With Comparative Figures for June 30, 1980

	ROAD		LOCAL TRANSPORTATION		COUNTY LIBRARY		SPECIAL AVIATION	
	1981	1980	1981	1980	1981	1980	1981	1980
Revenue:								
Taxes	$		24,753,730	23,120,220	3,770,333	3,003,820		
Licenses, Permits, and Franchises	34,464	26,149						
Fines, Forfeitures, and Penalties	1,233,815	934,579						
Revenue from Use of Money and Property	2,077,989	1,993,840	528,839	992,676	63,751	10,154	23,904	19,941
Aid from Other Governmental Agencies - State	13,139,103	14,869,645			266,091	199,070	40,000	44,937
Aid from Other Governmental Agencies - Federal	4,290,749	3,662,393			53,686	95,787		
Aid from Other Governmental Agencies - Other	802,462	392,373			4,145	1,644		
Charges for Current Services	4,803,759	3,096,977			94,959	77,408		
Other Revenue	(17,690)	454,598			89	2,228		
Total Revenue	26,364,653	25,430,555	25,282,570	24,112,896	4,253,055	3,390,112	63,904	64,878
Expenditures:								
General								
Public Protection								
Public Ways and Facilities	25,718,451	29,913,808	28,073,226	31,207,765			15,980	88,980
Public Assistance								
Education					4,019,400	3,621,644		
Recreation and Cultural								
Total Expenditures	25,718,451	29,913,808	28,073,226	31,207,765	4,019,400	3,621,644	15,980	88,890
Excess of Revenue over (under) Expenditures	646,202	(4,483,253)	(2,790,656)	(7,094,868)	233,654	(231,531)	47,924	(24,102)
Fund Balances - Beginning of Year	5,345,641	9,993,238	9,912,108	17,006,977	1,138,122	1,363,783	136,288	160,390
Increase (Decrease) in:								
Reserve for Deposits with Others	436,963	(239,359)			(13)			
Reserve for Inventory of Material and Supplies	14,081	75,017			75,654	5,871		
Fund Balances - End of Year (Statement 3)	$ 6,442,889	5,345,641	7,121,451	9,912,108	1,447,418	1,138,122	184,212	136,288

*Includes - Grazing Land Fund, Livestock Indemnity Fund, Fish and Game Propagation Fund, and Deferred Compensation Investment Fund

See Notes to Financial Statements

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1981
With Comparative Figures for June 30, 1980

STATEMENT 3A

PARK LAND DEDICATIONS AND SURVEY MONUMENT PRESERVATIONS		FEDERAL REVENUE SHARING		VARIOUS*		TOTALS		
1981	1980	1981	1980	1981	1980	1981	1980	
								Revenue:
						28,524,063	26,124,040	Taxes
694,603	855,392					729,067	881,541	Licenses, Permits, and Franchises
				16,307	11,603	1,250,122	946,182	Fines, Forfeitures, and Penalties
913,459	962,528	214,449	604,314	5,289	3,812	3,827,680	4,587,265	Revenue from Use of Money and Property
						13,445,194	15,113,652	Aid from Other Governmental Agencies - State
		12,145,830	14,584,330	7,566	6,091	16,497,831	18,348,601	Aid from Other Governmental Agencies - Federal
						806,607	394,017	Aid from Other Governmental Agencies - Other
115,680	134,406					5,014,398	3,308,791	Charges for Current Services
6,887	(6,422)	47,319	10,581			36,605	460,985	Other Revenue
1,730,629	1,945,904	12,407,600	15,199,225	29,163	21,507	70,131,578	70,165,079	Total Revenue
								Expenditures:
		5,984,322	11,540,002			5,984,322	11,540,002	General
130,983	97,972			1,524	16,073	132,507	114,045	Public Protection
						53,807,657	61,210,553	Public Ways and Facilities
		8,075,327	8,589,934			8,075,327	8,589,934	Public Assistance
						4,019,400	3,621,644	Education
2,102,978	1,698,202					2,102,978	1,698,202	Recreation and Cultural
2,233,962	1,796,175	14,059,652	20,129,937	1,524	16,073	74,122,197	86,774,385	Total Expenditures
(503,332)	149,729	(1,652,051)	(4,930,712)	27,639	5,433	(3,990,619)	(16,609,305)	Excess of Revenue over (under) Expenditures
6,296,690	6,146,960	1,966,265	6,896,977	64,754	59,320	24,859,871	41,627,649	Fund Balances - Beginning of Year
								Increase (Decrease) in:
						436,949	(239,359)	Reserve for Deposits with Others
								Reserve for Inventory of Material
						89,735	80,888	and Supplies
5,793,357	6,296,690	314,213	1,966,265	92,393	64,754	21,395,937	24,859,871	Fund Balances - End of Year (Statement 3)

Includes - Grazing Land Fund, Livestock Indemnity Fund, Fish and Game Propagation Fund, and Deferred Compensation Investment Fund

See Notes to Financial Statements

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1981

	ROAD		LOCAL TRANSPORTATION		COUNTY LIBRARY		SPECIAL AVIATION	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Revenue								
Taxes	$		25,000,000	24,753,730	3,620,852	3,770,333		
Licenses, Permits, and Franchises	25,000	34,464						
Fines, Forfeitures, and Penalties	950,000	1,233,815						
Revenue from Use of Money and Property	1,389,671	2,077,989	500,000	528,839	6,300	63,751	14,100	23,904
Aid from Other Governmental Agencies - State	13,902,605	13,139,103			254,070	266,091	30,000	40,000
Aid from Other Governmental Agencies - Federal	6,074,555	4,290,749			35,523	53,686		
Aid from Other Governmental Agencies - Other	825,827	802,462				4,145		
Charges for Current Services	7,309,738	4,803,759			90,200	94,959		
Other Revenue		(17,690)				89	30,658	
Total Revenue	30,477,396	26,364,653	25,500,000	25,282,570	4,006,945	4,253,055	74,758	63,904
Expenditures:								
General								
Public Protection								
Public Ways and Facilities	33,045,281	26,382,504	34,695,351	28,692,604			200,000	4,934
Public Assistance								
Education					4,344,681	4,088,909		
Recreation and Cultural								
Total Budgetary Expenditures	33,045,281	26,382,504	34,695,351	28,692,604	4,344,681	4,088,909	200,000	4,934
Add: Liquidation of Beginning Encumbrances		1,945,286		1,465,417		221,381		11,045
Less: Ending Encumbrances		2,609,339		2,084,795		290,890		
Total Expenditures	33,045,281	25,718,451	34,695,351	28,073,226	4,344,681	4,019,400	200,000	15,980
Excess of Revenue over (under) Expenditures	(2,567,885)	646,202	(9,195,351)	(2,790,656)	(337,736)	233,654	(125,242)	47,924
Fund Balances - Beginning of Year	5,345,641	5,345,641	9,912,108	9,912,108	1,138,122	1,138,122	136,288	136,288
Increase (Decrease) in:								
Reserve for Deposits with Others		436,963				(13)		
Reserve for Inventory of Material and Supplies		14,081				75,654		
Fund Balances - End of Year (Statement 3)	$2,777,756	6,442,889	716,757	7,121,451	800,386	1,447,418	11,046	184,212

*Includes - Grazing Land Fund, Livestock Indemnity Fund, Fish and Game Propagation Fund, and Deferred Compensation Investment Fund.

See Notes to Financial Statements

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1981

STATEMENT 3B

PARK LAND DEDICATIONS AND SURVEY MONUMENT PRESERVATIONS		FEDERAL REVENUE SHARING		VARIOUS*		TOTALS			
BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	
									Revenue
						28,620,852	28,524,063	(96,789)	Taxes
1,089,865	694,603					1,114,865	729,067	(385,798)	Licenses, Permits, and Franchises
				4,740	16,307	954,740	1,250,122	295,382	Fines, Forfeitures, and Penalties
240,900	913,459	650,000	214,449	140,117	5,289	2,941,088	3,827,680	886,592	Revenue from Use of Money and Property
						14,186,675	13,445,194	(741,481)	Aid from Other Governmental Agencies - State
		13,901,821	12,145,830	8,883	7,566	20,020,782	16,497,831	(3,522,951)	Aid from Other Governmental Agencies - Federal
						825,827	806,607	(19,220)	Aid from Other Governmental Agencies - Other
113,477	115,680					7,513,415	5,014,398	(2,499,017)	Charges for Current Services
	6,887		47,319	13,122		43,780	36,605	(7,175)	Other Revenue
1,444,242	1,730,629	14,551,821	12,407,600	166,862	29,163	76,222,024	70,131,578	(6,090,446)	Total Revenue
									Expenditures:
		5,965,962	5,593,891	140,000		6,105,962	5,593,891	512,071	General
260,751	98,905			86,967	525	347,718	99,430	248,288	Public Protection
						67,940,632	55,080,042	12,860,590	Public Ways and Facilities
		10,034,038	8,117,369			10,034,038	8,117,369	1,916,669	Public Assistance
						4,344,681	4,088,909	255,772	Education
5,676,750	2,044,433					5,676,750	2,044,433	3,632,317	Recreation and Cultural
5,937,501	2,143,339	16,000,000	13,711,261	226,967	525	94,449,781	75,024,079	19,425,702	Total Budgetary Expenditures
	1,803,429		518,086		4,623		5,969,271	(5,969,271)	Add: Liquidation of Beginning Encumbrances
	1,712,806		169,694		3,625		6,871,151	(6,871,151)	Less: Ending Encumbrances
5,937,501	2,233,962	16,000,000	14,059,652	226,967	1,524	94,449,781	74,122,197	20,327,584	Total Expenditures
(4,493,259)	(503,332)	(1,448,179)	(1,652,051)	(60,105)	27,639	(18,227,757)	(3,990,619)	14,237,138	Excess of Revenue over (under) Expenditures
6,296,690	6,296,690	1,966,265	1,966,265	64,754	64,754	24,859,871	24,859,871		Fund Balances - Beginning of Year
							436,949	436,949	Increase (Decrease) in: Reserve for Deposits with Others
							89,735	89,735	Reserve for Inventory of Material and Supplies
1,803,431	5,793,357	518,086	314,213	4,649	92,393	6,632,114	21,395,937	14,763,822	Fund Balances - End of Year (Statement 3)

*Includes - Grazing Land Fund, Livestock Indemnity Fund, Fish and Game Propagation Fund, and Deferred Compensation Investment Fund.

See Notes to Financial Statements

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

DEBT SERVICE FUNDS

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR THE ACCUMULATION AND DISBURSEMENT OF TAXES AND OTHER REVENUE FOR PERIODIC PAYMENT OF INTEREST AND PRINCIPAL OF COUNTY GENERAL OBLIGATION BOND ISSUES AND MAY NOT BE EXPENDED FOR ANY OTHER PURPOSE. PROVISIONS ARE MADE IN THE COUNTY'S GENERAL PROPERTY TAX LEVY FOR MONIES SUFFICIENT TO MEET THESE REQUIREMENTS.

MONIES ARE ALSO TRANSFERRED TO THIS FUND FROM THE GENERAL FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON REVENUE ANTICIPATION NOTES. THESE NOTES ARE REPAID WITHIN THE SAME FISCAL YEAR IN WHICH THEY ARE SOLD.

DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1981
With Comparative Figures for June 30, 1980

STATEMENT 4

ASSETS	GENERAL OBLIGATION BONDS	REVENUE NOTES	TOTALS 1981	TOTALS 1980
Cash with County Treasurer	$453	22,642	23,095	742,411
Due from Other Funds (Statement 13)		2,307,862	2,307,862	1,209,575
Taxes Receivable (Statement 15)		56,449	56,449	42,178
Total Assets	$453	2,386,954	2,387,407	1,994,165
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts Payable	$	182	182	2,001
Due to Other Funds (Statement 13)	453	1,700,012	1,700,466	1,960,750
Deferred Property Tax Revenue (Statement 15)		29,189	29,189	24,691
Total Liabilities	453	1,729,384	1,729,837	1,987,442
Fund Equity				
Fund Balances:				
Reserve for Encumbrances		40,094	40,094	6,713
Unreserved		617,475	617,475	9
Total Fund Equity (Statement 4A)		657,569	657,569	6,722
Total Liabilities and Fund Equity	$453	2,386,954	2,387,407	1,994,165
			(Statement 1A)	

See Notes to Financial Statements

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended June 30, 1981
With Comparative Figures for Year Ended June 30, 1980

STATEMENT 4A

	GENERAL OBLIGATION BONDS	REVENUE NOTES	TOTALS 1981	TOTALS 1980
Revenue:				
Taxes	$	947,032	947,032	782,451
Revenue from Use of Money and Property		2,653,599	2,653,599	1,420,892
Aid from Other Government Agencies - State		95,496	95,496	67,964
Other Revenue	453		453	3,506
Total Revenue	453	3,696,129	3,696,582	2,274,814
Expenditures				
Debt Redemption	540,000		540,000	880,000
Bond Interest Matured	18,225		18,225	49,275
Interest on Notes		4,816,574	4,816,574	2,248,630
Service Charges	374	32,799	33,173	35,153
Total Expenditures	558,599	4,849,372	5,407,971	3,213,058
Excess of Revenue over Expenditures	(558,145)	(1,153,243)	(1,711,389)	(938,243)
Fund Balances - Beginning of Year	9	6,713	6,722	75,990
Residual Equity Transfer from General Fund	558,136	1,804,100	2,362,236	868,976
Fund Balances - End of Year (Statement 4)	$ -0-	657,569	657,569	6,722

See Notes to Financial Statements

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1981

STATEMENT 4B

	GENERAL OBLIGATION BONDS		REVENUE NOTES		TOTALS		
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
evenue:							
Taxes	$106,900			947,032	106,900	947,032	840,132
Revenue from Use of Money and Property			1,665,000	2,653,599	1,665,000	2,653,599	988,599
Aid from Other Governmental Agencies - State				95,496		95,496	95,496
Other Revenue		453				453	453
Total Revenue	106,900	453	1,665,000	3,696,129	1,771,900	3,696,682	1,924,682
xpenditures:							
Budgetary Expenditures:							
Debt Redemption	540,000	540,000			540,000	540,000	
Bond Interest Matured	18,225	18,225			18,225	18,225	
Interest on Notes			5,135,000	4,816,573	5,135,000	4,816,573	318,427
Service Charges	374	374	41,000	66,179	41,374	66,553	(25,179)
Total Budgetary Expenditures	558,599	558,599	5,176,000	4,882,752	5,734,599	5,441,351	293,248
Add: Liquidation of Beginning Encumbrances				6,713		6,713	(6,713)
Less: Ending Encumbrances				40,094		40,094	40,094
Total Expenditures	558,599	558,599	5,176,000	4,849,372	5,734,599	5,407,971	326,628
Excess of Revenue Over (Under) Expenditures	(451,699)	(558,145)	(3,511,000)	(1,153,243)	(3,962,699)	(1,711,389)	2,251,310
nd Balances - Beginning of Year	9	9	6,713	6,713	6,722	6,722	
Residual Equity Transfer from General Fund	558,136	558,136	1,804,100	1,804,100	2,362,236	2,362,236	
nd Balances - End of Year (Statement 4)	$106,446	-0-	(1,700,187)	657,569	(1,593,741)	657,569	2,251,310

ee Notes to Financial Statements

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

CAPITAL PROJECTS FUNDS

CAPITAL OUTLAY FUND

THE CAPITAL OUTLAY FUND IS USED EXCLUSIVELY TO FINANCE THE ACQUISITION, CONSTRUCTION AND COMPLETION OF PERMANENT PUBLIC IMPROVEMENTS INCLUDING PUBLIC BUILDINGS AND FOR THE COSTS OF ACQUIRING LAND AND PERMANENT IMPROVEMENTS. THE FUND MAY ALSO BE USED TO MAKE ANNUAL PAYMENTS ON BOND INDEBTEDNESS FOR THE CONSTRUCTION OF PUBLIC FACILITIES AND TO ACQUIRE PUBLIC FACILITIES THROUGH LEASE PURCHASES. REVENUES ARE OBTAINED FROM THE SALES OF FIXED ASSETS AND FROM LEASE OR RENTAL OF COUNTY-OWNED FACILITIES; AND FROM OTHER FUNDS SUCH AS GRANTS AND CONTRIBUTIONS WHEN ALLOCATED BY THE BOARD OF SUPERVISORS TO THE FUND.

EDGEMOOR DEVELOPMENT FUND

THE EDGEMOOR DEVELOPMENT FUND IS USED EXCLUSIVELY FOR ASSISTING IN THE DEVELOPMENT OF THE EDGEMOOR PROPERTY. THE EDGEMOOR PROPERTY REPRESENTS APPROXIMATELY 375 ACRES OF COUNTY-OWNED LAND AND 50 ACRES OWNED BY THE GROSSMONT UNION HIGH SCHOOL DISTRICT IN THE SANTEE AREA. FUTURE DEVELOPMENT MAY INCLUDE PARKS, A LIBRARY, HOUSING, A FIRE STATION, POST OFFICE AND OTHERS. REVENUES ARE DERIVED FROM THE SALE OR LEASE OF LAND WITHIN THE EDGEMOOR PROPERTY.

CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 1981
With Comparative Figures for June 30, 1980

STATEMENT 5

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	TOTALS 1981	TOTALS 1980
ASSETS				
Cash with County Treasurer	$ 7,115,105	3,957	7,119,062	2,614,459
Collections in Transit	801		801	
Due from Other Funds (Statement 13)	14,416,109	1,038	14,417,148	84,632
Accounts Receivable	27,278	410	27,688	21,514
Total Assets	$21,559,294	5,406	21,564,700	2,720,607
LIABILITY AND FUND EQUITY				
Liability				
Due to Other Funds (Statement 13)	$ 665,642		665,642	404,045
Fund Equity				
Fund Balances				
Reserve for Encumbrances	530,000		530,000	799,838
Unreserved	20,363,651	5,406	20,369,057	1,516,723
Total Fund Equity (Statement 5A)	20,893,651	5,406	20,899,057	2,316,561
Total Liability and Fund Equity	$21,559,294	5,406	21,564,700	2,720,607
			(Statement 1A)	

See Notes to Financial Statements

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1981
With Comparative Figures for June 30, 1980

STATEMENT 5A

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	TOTALS 1981	TOTALS 1980
Revenue:				
Revenue from Use of Money and Property	$ 1,988,796	5,406	1,994,203	532,240
Charges for Current Services	104		104	
Other Revenue, Principally Sale of Fixed Assets	17,019,721		17,019,721	4,200
Total Revenue	19,008,621	5,406	19,014,028	536,440
Expenditures:				
General	5,938,332		5,938,332	3,660,579
Excess of Revenue over (under) Expenditures	13,070,289	5,406	13,075,695	(3,124,138)
Other Financing Sources				
Operating Transfer in	5,506,800		5,506,800	5,440,700
Excess of Revenue over Expenditures and Other Financing Sources	18,577,089	5,406	18,582,495	2,316,561
Fund Balances - Beginning of Year	2,316,561	-0-	2,316,561	-0-
Fund Balances - End of Year (Statement 5)	$20,893,651	5,406	20,899,057	2,316,561

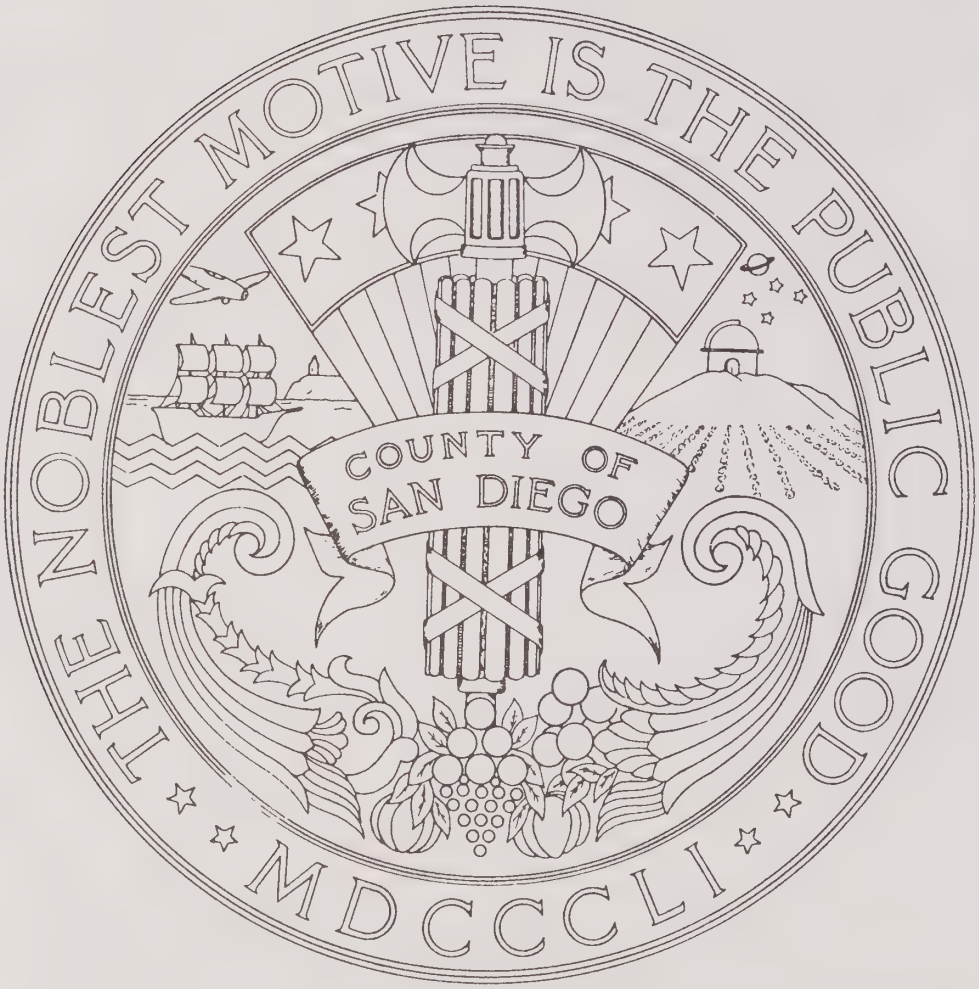
See Notes to Financial Statements

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1981

STATEMENT 5B

	CAPITAL OUTLAY		EDGEMOOR DEVELOPMENT		TOTALS		
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:							
Revenue from Use of Money or Property	$	1,988,796		5,406		1,994,203	1,994,203
Charges for Current Services		104				104	104
Other Revenue		17,019,721				17,019,721	17,019,721
Total Revenue		19,008,621		5,406		19,014,028	19,014,028
Expenditures:							
Budgetary Expenditures:							
General	6,834,344	5,668,493			6,834,344	5,668,493	1,165,850
Liquidation of Beginning Encumbrances		799,838				799,838	(799,838)
Ending Encumbrances		(530,000)				(530,000)	530,000
Total Expenditures	6,834,344	5,938,332			6,834,344	5,938,332	896,011
Excess of Revenue over (under) Expenditures	(6,834,344)	13,070,289		5,406	(6,834,344)	13,075,695	19,910,039
Other Financing Sources							
Operating Transfer In	6,117,200	5,506,800			6,117,200	5,506,800	(610,400)
Excess of Revenue over (under) Expenditures and Other Financing Sources	(717,144)	18,577,089		5,406	(717,144)	18,582,495	19,299,639
Fund Balances - Beginning of Year	2,316,561	2,316,561			2,316,561	2,316,561	
Fund Balances - End of Year (Statement 5)	$ 1,599,417	20,893,651		5,406	1,599,417	20,899,057	19,299,639

See Notes to Financial Statements


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

AIRPORT ENTERPRISE FUND

THE AIRPORT ENTERPRISE FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES EARNED, EXPENSES INCURRED AND THE ALLOCATION OF NET INCOME FROM COUNTY AIRPORTS TO PROJECTS APPROPRIATED FOR THE BENEFIT OF THE PUBLIC. A PRIMARY OBJECTIVE OF THE AIRPORT PROGRAM IS TO PURCHASE AND DEVELOP AIRPORT PROPERTY IN ORDER TO INCREASE TAX REVENUES AND CREATE JOBS IN THE PRIVATE SECTOR. THE FUND USES FULL ACCRUAL ACCOUNTING SIMILAR TO THE COMMERCIAL SECTOR, WHICH AFFORDS A MORE ACCURATE DETERMINATION OF OPERATING RESULTS.

AIRPORT ENTERPRISE FUND
BALANCE SHEET
June 30, 1981

STATEMENT 6

ASSETS	
Cash with County Treasurer	$ 962,599
Collections in Transit	379
Imprest Cash	500
Due from Other Funds (Statement 13)	44,381
Accounts Receivable	8,569
Fixed Assets, Net of Allowance for Depreciation of $4,520,748	10,974,200
Total Assets	$11,990,630
LIABILITIES AND FUND EQUITY	
LIABILITIES:	
Accounts Payable	$ 42,683
Accrued Payroll	14,887
Due to Other Funds (Statement 13)	33,033
Due to Other Funds - Loans	500,000
Total Liabilities	590,604
FUND EQUITY:	
Retained Earnings (Statement 6A)	432,900
Contributed Capital (Statement 6C)	10,967,126
Total Fund Equity	11,400,026
Total Liabilities and Fund Equity	$11,990,630

See Notes to Financial Statements

AIRPORT ENTERPRISE FUND
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1981

STATEMENT 6A

Operating Revenue:	
Charges for Services	$1,339,448
Operating Expenses:	
Salaries	301,317
Repairs and Maintenance	87,867
Property Management	273,330
Depreciation	394,686
Other	75,684
Total Operating Expense	1,132,884
Operating Income	206,564
Non-operating Revenue:	
Interest	95,419
Grants	130,917
Total Non-operating Revenue	226,336
Net Income (Statement 6B)	432,900
Retained Earnings - Beginning Balance	-0-
Retained Earnings - Ending Balance (Statement 6)	$ 432,900

See Notes to Financial Statements

AIRPORT ENTERPRISE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1981

STATEMENT 6B

Sources of Working Capital:	
Operations:	
Net Income (Statement 6A)	$ 432,900
Items not Requiring Working Capital:	
Depreciation	394,686
Working Capital Provided by Operations	827,586
Increase in Deferred Revenue	57,741
Capital Contributions, Net	367,189
Total Sources of Working Capital	1,252,516
Uses of Working Capital:	
Acquisition of Equipment	27,329
Payment of Long Term Debt	241,620
Total Uses of Working Capital	268,949
Net Increase in Working Capital	$ 983,566
Elements of Net Increase in Working Capital	
Cash	$ 962,599
Collections in Transit	379
Imprest Cash	500
Accounts Receivable	66,310
Due from Other Funds	44,381
Accounts Payable	(57,570)
Due to Other Funds	(33,033)
Net Increase in Working Capital	$ 983,566

See Notes to Financial Statements

AIRPORT ENTERPRISE FUND
STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1981

STATEMENT 6C

Beginning Balance	$ -0-
Add: Contribution from General Fund	10,967,126
Ending Balance (Statement 6)	$10,967,126

See Notes to Financial Statements

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR SERVICES FURNISHED TO OTHER COUNTY DEPARTMENTS AND ARE FINANCED PRIMARILY BY THESE SERVICE CHARGES. BECAUSE THEY ARE EXEMPT FROM BUDGETARY CONTROL, THEY ARE FREE TO EMPLOY COMMERCIAL ACCOUNTING TECHNIQUES, AND ARE OFTEN USED IN SITUATIONS WHERE A MORE ACCURATE DETERMINATION OF OPERATING RESULTS IS DESIRED.

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1981
With Comparative Figures for June 30, 1980

ASSETS	ROAD EQUIPMENT	PURCHASING	COMMUNICATIONS EQUIPMENT	PETTY CASH AND CASH DIFFERENCE
Cash with County Treasurer	$3,585,940	198,592	64,935	
Collections in Transit				
Imprest Cash		101,000		74,715
Due from Other Funds (Statement 13)	191,848			
Accounts Receivable	277,419	10,320		
Inventory of Equipment, Material and Supplies, at cost	993,080	720,404		
Due from Other Funds - Loans				
Equipment, Net of Allowance for Depreciation of $3,860,957 in 1981 ($3,837,381 in 1980)	4,456,174			
Total Assets	$9,504,463	1,030,317	64,935	74,715
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts Payable	$ 295,528	134,947		
Due to Other Funds (Statement 13)	73,519	4,177		
Due to Other Funds - Loans				
Total Liabilities	369,047	139,124		
Fund Equity:				
Retained Earnings (Statement 7A)	1,482,195	120,092	64,935	
Reserve for Replacement of Equipment	2,564,499			
Contributed Capital (Statement 7C)	5,088,721	771,100		74,715
Total Fund Equity	9,135,416	891,192	64,935	74,715
Total Liabilities and Fund Equity	$9,504,463	1,030,317	64,935	74,715

See Notes to Financial Statements

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1981
With Comparative Figures for June 30, 1980

STATEMENT 7

DISTRICTS DEVELOPMENT	COUNTY SERVICE AREA	ADULT INSTITUTIONS	JAIL STORES	EDGEMOOR GIFT SHOP	TOTALS 1981	TOTALS 1980
55,000	80,823	27,699	97,468	2,526	4,112,985	3,689,278
			2,388		2,388	3,525
					175,715	170,970
		8,139	12,727		212,714	332,445
					287,740	132,037
		26,705	66,214	2,519	1,808,923	1,672,463
250,000	389,647				639,647	353,732
					4,456,174	3,048,136
305,000	470,470	62,543	178,798	5,045	11,696,289	9,402,590
		8,629	60,971	362	500,439	425,867
		8,914	16,507		103,118	84,534
250,000					250,000	250,000
250,000		17,543	77,478	362	853,557	760,402
			86,319	683	1,754,226	976,499
					2,564,499	1,683,406
55,000	470,470	45,000	15,000	4,000	6,524,006	5,982,282
55,000	470,470	45,000	101,319	4,683	10,842,731	8,642,187
305,000	470,470	62,543	178,798	5,045	11,696,289	9,402,590

See Notes to Financial Statements

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1981
With Comparative Figures for June 30, 1980

	ROAD EQUIPMENT	PURCHASING
Operating Revenue:		
Charges for Services	$5,037,844	8,104,305
Operating Expenses:		
Cost of Materials	486,767	7,599,947
Repairs and Maintenance	1,860,476	
Fuel	1,048,998	
Depreciation	359,813	
Other	169,436	524,717
Total Operating Expenses	3,925,489	8,124,664
Operating Income	1,112,354	(20,359)
Non-operating Revenue:		
Other Revenue - Principally Interest	512,225	
Income before Operating Transfers (Statement 7B)	1,624,579	(20,359)
Operating Transfers (Out)	(881,093)*	
Net Income (Loss)	743,486	(20,359)
Retained Earnings - Beginning Balance	738,708	140,451
Retained Earnings - Ending Balance (Statement 7)	$1,482,195	120,092

*Transfer to Reserve for Replacement of Equipment

See Notes to Financial Statements

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1981
With Comparative Figures for June 30, 1980

STATEMENT 7A

COMMUNICATIONS EQUIPMENT	ADULT INSTITUTIONS	JAIL STORES	EDGEMOOR GIFT SHOP	TOTALS 1981	TOTALS 1980
	104,222	458,747	8,222	13,713,343	9,316,027
	91,473	284,001	7,875	8,470,063	5,124,512
				1,860,476	1,754,561
				1,048,998	800,779
				359,813	413,916
	3,835	88,426		786,415	877,401
	95,308	372,428	7,875	12,525,765	8,971,171
	8,914	86,319	347	1,187,577	344,856
				512,225	472,953
	8,914	86,319	347	1,699,802	817,809
	(8,914)	(30,407)	(1,661)	(922,075)	(1,015,791)
		55,912	(1,313)	777,726	(197,981)
64,935		30,407	1,996	976,499	1,174,481
64,935	-0-	86,319	683	1,754,226	976,499

See Notes to Financial Statements

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1981
With Comparative Figures for Year Ended June 30, 1980

	ROAD EQUIPMENT	PURCHASING	DISTRICTS DEVELOPMENT	COUNTY SERVICE AREA
Sources of Working Capital:				
Operations:				
Income (Loss) before Operating Transfers	$1,624,579	(20,359)		
Items not requiring Working Capital:				
Depreciation	359,813			
Working Capital Provided by Operations	1,984,392	(20,359)		
Capital Contributions, Net	257,509			279,470
Total Source of Working Capital	2,241,901	(20,359)		279,470
Uses of Working Capital:				
Acquisition of Equipment, Net	1,767,850			
Transfers to Other Funds				
Total Uses of Working Capital	1,767,850			
Net Increase (Decrease) in Working Capital	$ 474,051	(20,359)		279,470
Elements of Net Increase (Decrease) in Working Capital:				
Cash	$ 268,504	126,941	880	(28,902)
Collections in Transit				
Imprest Cash				
Accounts Receivable, Net	170,794	1,016		
Due from Other Funds	11,468		(880)	
Due from Other Funds - Loans		(150,212)		284,962
Inventory of Material and Supplies	179,859	(71,282)		
Accounts Payable	(136,733)	74,065		
Due to Other Funds	(19,842)	(887)		23,410
Due to Other Funds - Loans				
Net Increase (Decrease) in Working Capital	$ 474,051	(20,359)	-0-	279,470

See Notes to Financial Statements

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1981
With Comparative Figures for Year Ended June 30, 1980

STATEMENT 7B

ADULT INSTITUTION	JAIL STORES	EDGEMOOR GIFT SHOP	TOTALS 1981	TOTALS 1980	
					Sources of Working Capital:
					Operations:
8,914	86,319	347	1,699,802	817,809	Income(Loss) before Operating Transfers
					Items not requiring Working Capital:
			359,813	413,916	Depreciation
8,914	86,319	347	2,059,615	1,231,726	Working Capital Provided by Operations
			536,979	237,957	Capital Contributions, Net
8,914	86,319	347	2,596,595	1,469,683	Total Source of Working Capital
					Uses of Working Capital:
			1,767,850	773,743	Acquisition of Equipment, Net
8,914	30,407	1,661	40,982	76,493	Transfers to Other Funds
8,914	30,407	1,661	1,808,832	850,237	Total Uses of Working Capital
-0-	55,912	(1,313)	787,761	619,446	Net Increase (Decrease) in Working Capital
					Elements of Net Increase (Decrease) in Working Capital
(2,139)	60,198	(1,775)	423,706	796,373	Cash
	(1,137)		(1,137)	3,525	Collections in Transit
				(425)	Imprest Cash
	(16,108)		155,702	(184,589)	Accounts Receivable, Net
8,139	12,706		31,434	(275,815)	Due from Other Funds
			134,749	(72,770)	Due from Other Funds - Loans
(728)	29,303	(691)	136,460	244,042	Inventory of Material and Supplies
(514)	(12,542)	1,154	(74,571)	94,907	Accounts Payable
(4,755)	(16,507)		(18,583)	(30,803)	Due to Other Funds
				45,000	Due to Other Funds - Loans
-0-	55,912	(1,313)	787,761	619,446	Net Increase (Decrease) in Working Capital

See Notes to Financial Statements

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1981

	ROAD EQUIPMENT	PURCHASING	PETTY CASH AND CASH DIFFERENCES
Beginning Balance	$4,831,212	771,100	69,970
Add: Increases Authorized	257,509		41,680
Deduct: Decreases Authorized			36,935
Ending Balance (Statement 7)	$5,088,721	771,100	74,715
Source			
General Fund	$ 73,500	771,100	71,705
Road Fund	4,953,668		1,510
DOT Local Transportation Fund	61,553		
Library Fund			1,500
Total	$5,088,721	771,100	74,715

See Notes to Financial Statements

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1981

STATEMENT 7C

DISTRICT DEVELOPMENT	COUNTY SERVICE AREA	ADULT INSTITUTIONS	OTHERS	TOTAL
55,000	191,000	45,000	19,000	5,982,282
	279,470			578,659
				36,935
55,000	470,470	45,000	19,000	6,524,006
55,000	470,470	45,000	19,000	1,505,775
				4,955,178
				61,553
				1,500
55,000	470,470	45,000	19,000	6,524,006

See Notes to Financial Statements

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

AGENCY FUNDS

PROPERTY TAX COLLECTION FUNDS

THESE FUNDS ARE USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF PROPERTY TAXES AND INTEREST ON BANK DEPOSITS AND ARE UNDER THE CONTROL OF ONE OR MORE COUNTY OFFICERS.

COUNTY DEPARTMENTAL FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF A SINGLE COUNTY OFFICER WHO USES THE FUND FOR VARIOUS TYPES OF DEPOSIT RECEIPTS. DISBURSEMENTS ARE MADE FROM THESE FUNDS BY THE AUDITOR AND CONTROLLER BASED ON A PROPERLY WRITTEN AUTHORIZATION FROM THE THE RESPONSIBLE OFFICER.

SPECIAL PURPOSE FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF VARIOUS COUNTY OFFICERS AND ARE USED TO ACCUMULATE RESOURCES FOR SPECIFIC PURPOSES, E.G. SPECIAL ASSESSMENT DISTRICT DEBT SERVICE FUNDS FOR WHICH THE COUNTY TREASURER-TAX COLLECTOR ACTS IN A TRUST CAPACITY AND THE ACCUMULATED MONIES ARE DISBURSED TO BONDHOLDERS IN PAYMENT OF BOND PRINCIPAL AND INTEREST, AND SPECIAL ASSESSMENT BONDS WHICH ARE ISSUED TO FINANCE CONSTRUCTION UNDER THE 1911 AND 1913 ACTS.

EMPLOYEES' RETIREMENT SYSTEM FUND

THIS FUND IS UNDER THE CONTROL OF THE BOARD OF RETIREMENT. THE FUND ACCUMULATES CONTRIBUTIONS FROM THE COUNTY, CONTRIBUTIONS FROM EMPLOYEES, AND EARNINGS FROM THE FUND'S INVESTMENTS. DISBURSEMENTS ARE MADE FROM THE FUND FOR RETIREMENTS, DISABILITY AND DEATH BENEFITS, AND REFUNDS.

FUNDS HELD FOR SPECIAL & SCHOOL DISTRICTS

THESE FUNDS DO NOT REPRESENT FUNDS OF THE COUNTY, BUT INCLUDE MONIES BELONGING TO AGENCIES WHICH USE THE COUNTY TREASURY AS THEIR DEPOSITORY AND IN SOME CASES HAVE THE AUDITOR AND CONTROLLER AS THEIR ACCOUNTING OFFICER TO RECORD ALL TRANSACTIONS.

THESE INCLUDE SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS, SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS, JOINT POWERS AUTHORITIES, FEDERAL EMPLOYMENT TRAINING FUNDS, SPECIAL OPERATING FUNDS, AND SCHOOL DISTRICT FUNDS.

AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1981
With Comparative Figures for June 30, 1980

STATEMENT 8

ASSETS	PROPERTY TAX COLLECTION FUNDS	COUNTY DEPARTMENTAL FUNDS	SPECIAL PURPOSE FUNDS	EMPLOYEES' RETIREMENT SYSTEM FUND	FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS	TOTALS 1981	TOTALS 1980
Cash with County Treasurer	$26,861,003	14,989,566	90,348,016	16,573,716	269,932,190	418,704,493	381,957,475
Cash in Banks		311,880	10,115,424		76,403,630	86,830,935	53,599,412
Collections in Transit	3,200,907	405,258	247,449	1,991	275,185	4,130,791	4,524,749
Imprest Cash		7,650	1,500			9,150	8,550
Due from Other Funds (Statement 13)	1,292,818	484,593	2,311,562		2,688,432	6,777,407	2,982,402
Investments (Statement 14)			1,284,499	258,785,262	110,000	260,179,761	262,203,869
Total Assets	$31,354,730	16,198,949	104,308,452	275,360,970	349,409,438	776,632,540	705,276,459
LIABILITIES							
Warrants Payable	$		65,803,074			65,803,074	57,257,494
Due to Other Funds (Statement 13)	11,948,883	2,153,465	3,759,793		2,407,667	20,269,810	12,091,657
Due to Other Funds - Loans					692,218	692,218	393,266
Tax Collections Due to Other Governmental Units	19,405,846					19,405,846	21,637,035
Agency Funds Held for Other Governmental Units					346,309,552	346,309,552	296,917,483
Trust Obligation		14,045,483	34,745,584	275,360,970		324,152,038	316,979,522
Trust Liabilities	$31,354,730	16,198,949	104,308,452	275,360,970	349,409,438	776,632,540	705,276,459

(Statement 1A)

See Notes to Financial Statements

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1981

STATEMENT 8A

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Cash with County Treasurer	$ 25,201,036	916,203,071	914,543,104	26,861,003
Collections In Transit	3,314,570	3,200,907	3,314,570	3,200,907
Due from Other Funds	212,760	1,378,609	298,550	1,292,818
Total Assets	$ 28,728,366	920,782,588	918,156,224	31,354,730
LIABILITIES				
Due to Other Funds	$ 7,091,331	11,951,096	7,093,544	11,948,883
Tax Collections Due to Other Governmental Units	21,637,035	928,825,293	931,056,481	19,405,846
Total Liabilities	$ 28,728,366	940,776,390	938,150,026	31,354,730
COUNTY DEPARTMENTAL FUNDS				
ASSETS				
Cash with County Treasurer	$ 13,975,290	629,756,338	628,742,062	14,989,566
Cash in Banks	224,831	15,253,360	15,166,311	311,880
Collections in Transit	270,161	407,285	272,188	405,258
Imprest Cash	7,050	1,100	500	7,650
Due from Other Funds	9,056	484,598	9,061	484,593
Total Assets	$ 14,486,390	645,902,682	644,190,123	16,198,949
LIABILITIES				
Due to Other Funds	$ 1,337,314	2,027,803	1,211,652	2,153,465
Trust Obligations	13,149,075	645,882,882	644,986,474	14,045,483
Total Liabilities	$ 14,486,390	647,910,685	646,198,126	16,198,949
SPECIAL PURPOSE FUNDS				
ASSETS				
Cash with County Treasurer	$ 74,329,385	2,996,645,033	2,980,626,401	90,348,016
Cash in Banks	9,005,483	23,403,668	22,293,726	10,115,424
Collections in Transit	386,099	247,449	386,099	247,449
Imprest Cash	1,500			1,500
Due from Other Funds	187,335	2,317,180	192,953	2,311,562
Investments	1,495,690		211,190	1,284,499
Total Assets	$ 85,405,493	3,022,613,331	3,003,710,372	104,308,452
LIABILITIES				
Warrants Payable	$ 57,257,494	2,330,363,609	2,321,818,028	65,803,074
Due to Other Funds	1,435,897	4,154,012	1,830,116	3,759,793
Trust Obligations	26,712,101	670,163,681	662,130,198	34,745,584
Total Liabilities	$ 85,405,493	3,004,681,302	2,985,778,343	104,308,452
EMPLOYEES' RETIREMENT SYSTEM FUND				
ASSETS				
Cash with County Treasurer	$ 16,506,368	575,972,289	575,904,941	16,573,716
Collections in Transit		1,991		1,991
Due from Other Funds	13,798		13,798	
Investments	260,598,179	494,528,284	496,341,201	258,785,262
Total Assets	$277,118,345	1,070,502,565	1,072,259,941	275,360,970
LIABILITY				
Trust Obligations	$277,118,345	81,884,095	83,641,470	275,360,970

See Notes to Financial Statements

Continued on Page 77

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1981

STATEMENT 8A Cont'd

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS				
ASSETS				
Cash with County Treasurer	$251,945,394	1,859,449,245	1,841,462,450	269,932,190
Cash in Bank	44,369,098	61,277,041	29,242,509	76,403,630
Collection In Transit	553,918	281,975	560,708	275,185
Due from Other Funds	2,559,451	2,745,677	2,616,696	2,688,432
Investments	110,000			110,000
Total Assets	$299,537,863	1,923,753,940	1,873,882,365	349,409,438
LIABILITIES				
Due to Other Funds	$ 2,227,113	3,312,420	3,131,865	2,407,667
Due to Other Funds - Loans	393,266	410,625	111,672	692,218
Agency Funds Held for Other Governmental Units	$296,917,483	2,090,767,395	2,041,375,327	346,309,552
Total Liabilities	$299,537,863	2,094,490,441	2,044,618,865	349,409,438
TOTAL AGENCY FUNDS				
ASSETS				
Cash with County Treasurer	$381,957,475	6,978,025,978	6,941,278,960	418,704,493
Cash in Banks	53,599,412	99,934,070	66,702,547	86,830,935
Collections in Transit	4,524,749	4,139,608	4,533,566	4,130,791
Imprest Cash	8,550	1,100	500	9,150
Due from Other Funds	2,982,402	6,926,066	3,131,060	6,777,407
Investments	262,203,869	494,528,284	496,552,392	260,179,761
Total Assets	$705,276,459	7,583,555,108	7,512,199,027	776,632,540
LIABILITIES				
Warrants Payable	$ 57,257,494	2,330,363,609	2,321,818,028	65,803,074
Due to Other Funds	12,091,657	21,445,332	13,267,179	20,269,810
Due to Other Funds - Loans	393,266	410,625	111,672	692,218
Tax Collections Due to Other Governmental Units	21,637,035	928,825,293	931,056,481	19,405,846
Agency Funds Held for Other Governmental Units	296,917,483	2,090,767,395	2,041,375,327	346,309,552
Trust Obligations	316,979,522	1,397,930,659	1,390,758,143	324,152,038
Total Liabilities	$705,276,459	6,769,742,915	6,698,386,834	776,632,540

(STATEMENT 8)

See Notes to Financial Statements

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

STATEMENT OF GENERAL FIXED ASSETS
BALANCE SHEET
June 30, 1981

STATEMENT 9

ASSETS	
Land	$ 52,310,550
Structures and Improvements	134,771,207
Equipment	42,343,093
Construction in Progress	58,997,268
Total	$288,422,119
EQUITY	
General Fund	$283,270,046
Special Revenue Funds:	
Road	3,381,889
Fish and Game Propagation	24,245
County Library	1,745,938
Total (Statement 1A)	$288,422,119

STATEMENT OF GENERAL FIXED ASSETS
CHANGES BY CLASS
June 30, 1981

STATEMENT 10

	BEGINNING BALANCE	ADDITIONS	DELETIONS	ENDING BALANCE
Land	$ 54,424,176	4,806,520	6,920,146	52,310,550
Structures & Improvements	149,399,077	8,244,033	22,871,903	134,771,207
Equipment	37,931,319	12,445,676	8,033,901	42,343,093
Construction in Progres	28,192,154	37,344,897	6,539,783	58,997,268
Total	$ 269,946,728	62,841,126	44,365,735	288,422,119

See Notes to Financial Statements

STATEMENT OF LONG TERM DEBT PAYABLE
June 30, 1981

	INTEREST RATES	LEASE PERIOD		FISCAL YEAR	PRINCIPAL PAYMENTS
Capitalized Long Term Leases:					
Lessor					
County Employees' Retirement Board	4.25 to 8.00	9/01/55	12/31/91	1982	$ 476,149
				1983	458,556
				1984	484,498
				1985	473,276
				1986	343,032
				1987 - 1991	481,284
				1992	15,737
Joint Powers Authorities	5.50 to 9.50	7/15/68	7/15/07	1982	480,000
				1983	515,000
				1984	1,155,000
				1985	1,255,000
				1986	1,355,000
				1987 - 1991	8,800,000
				1992 - 1996	13,110,000
				1997 - 2001	20,035,000
				2002 - 2006	26,205,000
				2007 - 2008	11,280,000
Redevelopment Agency	6.00 to 8.00	7/10/79	1/01/07	1982	-0-
				1983	780,000
				1984	830,000
				1985	900,000
				1986	960,000
				1987 - 1991	5,950,000
				1992 - 1996	8,440,000
				1997 - 2001	11,970,000
				2002 - 2006	16,990,000
				2007	4,180,000
Private Parties	5.00 to 8.00	11/05/73	12/14/94	1982	1,359,098
				1983	1,398,415
				1984	1,081,446
				1985	989,931
				1986	613,431
				1987 - 1991	1,899,416
				1992 - 1994	338,945
Total Capitalized Leases					$145,603,214

See Notes to Financial Statements

STATEMENT OF LONG TERM DEBT PAYABLE
June 30, 1981

STATEMENT 11

ORIGINAL AMOUNT	RETIRED	OUTSTANDING	
			Capitalized Long Term Leases:
			Lessor
8,269,069	5,536,537	2,732,532	County Employees' Retirement Board
85,200,000	1,010,000	84,190,000	Joint Powers Authorities
51,000,000		51,000,000	Redevelopment Agency
11,912,730	4,232,048	7,680,682	Private Party
156,381,799	10,778,585	145,603,214	Total Capitalized Leases
		29,100,000	Accrued Pension Contributions
		$174,703,214	Total Long Term Debt (Statement 1A)

See Notes to Financial Statements

GENERAL, SPECIAL REVENUE, DEBT SERVICE,
CAPITAL PROJECTS, ENTERPRISE, AND INTERNAL SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1981

STATEMENT 12

	CASH WITH COUNTY TREASURER			
	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
General Fund	$10,572,917	719,518,469	715,044,504	15,046,882
Special Revenue Funds:				
Road Fund	5,690,862	29,096,525	29,375,620	5,411,767
Deferred Compensation Investment	2,919,714	1,513,433	349,370	4,083,776
Survey Monument Preservation Fund	209,578	115,008	161,807	162,778
Grazing Land Fund	28,375	12,410	-0-	40,786
Local Transportation Fund	8,902,582	25,478,027	28,229,953	6,150,656
Fish and Game Propagation Fund	34,112	15,441	525	49,029
Livestock Indemnity Fund	25	-0-	-0-	25
County Library Fund	691,459	5,117,611	5,048,647	760,422
Special Aviation Fund	139,850	61,674	24,361	177,162
Park Land Dedication Fund	6,266,162	1,795,868	2,803,880	5,258,150
Federal Revenue Sharing Fund	1,115,125	14,056,352	15,171,478	-0-
Debt Service Funds	742,411	99,224,641	99,943,957	23,095
Capital Projects Funds	2,614,459	31,674,717	27,170,114	7,119,062
Airport Enterprise Fund	-0-	2,024,751	1,062,151	962,599
Internal Service Funds	3,689,278	19,476,727	19,053,021	4,112,985
Total	$43,616,916	949,181,660	943,439,396	49,359,182

ALL FUNDS
STATEMENT OF INTERFUND ACCOUNTS
June 30, 1981

STATEMENT 13

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
General Fund:		
Road Fund	$ 646,209	1,293,036
Deferred Compensation Fund	1,223	
County Library Fund	24,916	3,045
Park Land Dedication Fund	157,000	299,639
Federal Revenue Sharing Fund	2,896,546	25,146
Debt Service Funds - Revenue Notes	1,700,000	
Debt Service Funds - General Obligation Bonds	453	
Capital Projects Funds	665,642	13,501,320
Airport Enterprise Fund	22,034	5,520
Internal Service Funds	30,770	41,216
Property Tax Collection Funds	4,417,136	
County Departmental Funds	1,892,447	326
Special Purpose Funds	2,362,884	848,373
Funds held for Special and School Districts	1,286,692	470,752
Total General Fund (Statement 2)	16,103,957	16,488,376
Special Revenue Funds:		
Road Fund:		
General Fund	1,293,036	646,209
Special Aviation Fund	382	
Airport Enterprise Fund	8,999	
Internal Service Funds	63,327	211
Property Tax Collection Funds	187,894	
County Departmental Funds	126,885	11
Special Purpose Funds		138
Funds held for Special and School Districts	417,894	7,338
Deferred Compensation Fund:		
General Fund		1,223
Property Tax Collection Funds	166,401	
Grazing Land Fund:		
Property Tax Collection Funds	1,689	
Local Transportation Fund:		
Property Tax Collection Funds	155,204	
Fish and Game Propagation Fund:		
County Departmental Funds	1,861	
County Library Fund:		
General Fund	3,045	24,916
Property Tax Collection Funds	83,557	1,614
Funds held for Special and School Districts	47,102	
Special Aviation Fund:		
Road Fund		382
Property Tax Collection Funds	7,432	
Park Land Dedication Fund:		
General Fund	299,639	157,000
Property Tax Collection Funds	225,719	
Special Purpose Funds		200
Federal Revenue Sharing Fund:		
General Fund	25,146	2,896,546
Property Tax Collection Funds	17,545	
Total Special Revenue Funds (Statement 3)	3,132,767	3,735,792
Debt Service Funds:		
Revenue Notes:		
General Fund		1,700,000
Property Tax Collection Funds	2,307,862	12
General Obligation Bonds:		
General Fund		453
Total Debt Service Funds (Statement 4)	2,307,862	1,700,466
Capital Projects Funds:		
General Fund	13,501,320	665,642
Property Tax Collection Funds	914,909	
Funds held for Special and School Districts	919	
Total Capital Projects Funds (Statement 5)	14,417,148	665,642

Continued on Page 84

ALL FUNDS
STATEMENT OF INTERFUND ACCOUNTS
June 30, 1981
(Continued)

STATEMENT 13

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
Airport Enterprise Fund:		
General Fund	5,520	22,034
Road Fund		8,999
Property Tax Collection Funds	38,861	
Funds held for Special and School Districts		2,000
Total Airport Enterprise Fund (Statement 6)	44,381	33,033
Internal Service Funds:		
General Fund	41,216	30,770
Road Fund	211	63,327
Internal Service Funds	105	105
Property Tax Collection Funds	147,000	
County Departmental Funds	8,139	
Special Purpose Funds	12,727	8,914
Funds held for Special and School Districts	3,314	
Total Internal Service Funds (Statement 7)	212,714	103,118
Agency Funds:		
Property Tax Collection Funds:		
General Fund		4,417,136
Road Fund		187,894
Deferred Compensation Fund		166,401
Grazing Land Fund		1,689
Local Transportation Fund		155,204
County Library Fund	1,614	83,557
Special Aviation Fund		7,432
Park Land Dedication Fund		225,719
Federal Revenue Sharing Fund		17,545
Debt Service Funds:		
Revenue Notes	12	2,307,862
Capital Projects Funds		914,909
Airport Enterprise Fund		38,861
Internal Service Funds		147,000
Property Tax Collection Funds	1,290,884	1,290,884
County Departmental Funds	268	8,520
Special Purpose Funds		148,410
Funds held for Special and School Districts	38	1,829,852
County Departmental Funds:		
General Fund	326	1,892,447
Road Fund	11	126,885
Fish and Game Propagation Fund		1,861
Internal Service Funds		8,139
Property Tax Collection Funds	8,520	268
County Departmental Funds	930	930
Special Purpose Funds	39,508	86,602
Funds held for Special and School Districts	435,297	36,331
Special Purpose Funds:		
General Fund	848,373	2,362,884
Road Fund	138	
Park Land Dedication Fund	200	
Internal Service Funds	8,914	12,727
Property Tax Collection Funds	148,410	
County Departmental Funds	86,602	39,508
Special Purpose Funds	1,215,779	1,215,779
Funds held for Special and School Districts	3,145	128,894
Funds held for Special and School Districts		
General Fund	470,752	1,286,692
Road Fund	7,338	417,894
County Library Fund		47,102
Capital Projects Funds		919
Airport Enterprise Fund	2,000	
Internal Service Funds		3,314
Property Tax Collection Funds	1,829,852	38
County Departmental Funds	36,331	435,297
Special Purpose Funds	128,894	3,145
Funds held for Special and School Districts	213,264	213,264
Total Agency Funds (Statement 8)	6,777,407	20,269,810
Total Interfund Accounts (Statement 1A)	$42,996,240	42,996,240

AGENCY FUNDS
STATEMENT OF INVESTMENTS
June 30, 1981

STATEMENT 14

	INTEREST RATES	MATURITY DATES	PAR VALUE	COST OR AMORTIZED COST	MARKET VALUE
Special Purpose Funds:					
Municipal Bonds	3.75 - 4.25	1984 - 1985	$ 7,000	6,970	7,000
Utility Bonds	2.75 - 8.75	1982 - 2012	298,000	292,707	197,922
Corporate Bonds	4.25 - 9.60	1986 - 2005	415,000	414,987	276,925
Railroad Bonds	4.50 - 7.75	1991 - 1992	250,000	250,000	156,687
U. S. Government Bonds	7.25	1984	100,000	100,000	85,688
State Government Bonds	3.75	1987	5,000	5,042	5,000
Foreign Government Bonds	3.75 - 9.875	1983 - 2000	215,000	214,791	166,426
Total			1,290,000	1,284,499	895,649
Employees' Retirement Fund:					
Utility Bonds	4.25 - 15.75	1984 - 2021	63,725,000	56,064,256	50,748,211
Corporate Bonds	4.50 - 12.375	1990 - 2011	75,524,411	66,422,274	53,345,702
Railroad Bonds	2.50 - 14.00	1991 - 2011	3,530,000	3,102,920	3,248,613
U. S. Government Bonds	6.875- 13.25	1983 - 2009	63,097,008	55,516,343	53,866,603
Foreign Government Bonds	7.75 - 9.25	1984 - 1990	16,000,000	14,078,141	11,078,500
Real Property Leases Receivable	4.25 - 8.00	1982 - 1991	8,269,069	2,732,532	2,732,532
Stocks				60,868,794	61,237,982
Total			230,145,488	258,785,262	236,258,144
Funds Held for School Districts:					
Corporate Bonds	8.20	1988	10,000	10,000	8,300
State Government Bonds	3.50	1994	100,000	100,000	87,312
Total			110,000	110,000	95,612
Total Investments			$231,545,488	260,179,761	237,249,405
				(Statement 8)	

STATEMENT OF TAXES RECEIVABLE
June 30, 1981

STATEMENT 15

TAXES	TOTAL	FUNDS		
		GENERAL	SPECIAL REVENUE	DEBT SERVICE
Secured:				
1980/81 Fiscal Year Levy	$ 5,307,307	5,179,428	92,641	35,238
Prior Fiscal Years' Levies	2,043,030	1,975,304	48,926	18,800
Unsecured:				
1980/81 Fiscal Year Levy	75,400	73,695	1,234	471
Prior Fiscal Years' Levies	592,080	585,090	5,050	1,940
Franchises	76,300	76,300		
Total Taxes Receivable	8,094,117	7,889,817	147,851	56,449
Less Deferred Revenues Applicable to Taxes Receivable	4,296,192	4,190,564	76,439	29,189
Taxes Receivable, Net	$ 3,797,923	3,699,253	71,410	27,260
		(Statement 2)	(Statement 3)	(Statement 4

SCHEDULE OF
CASH IN COUNTY TREASURY
June 30, 1981

STATEMENT 16

Bank Deposits	TOTAL	GENERAL		SPECIFIC TIME DEPOSITS*
		DEMAND DEPOSITS	TIME DEPOSITS	
First Interstate Bank	$16,126,715	3,615,679	12,391,035	120,000
Bank of America	3,547	3,547		
Bank of America - Bond and Coupons	648,410	648,410		
Bank of Commerce	1,200,000		1,200,000	
Bank of Coronado	200,000		200,000	
Barclays	2,000,000		2,000,000	
California Commerce	700,000		700,000	
California Coastal Bank	100,000		100,000	
Central Federal Savings & Loan	100,000		100,000	
City National Bank	8,000,000		8,000,000	
Coast Federal Savings & Loan	100,000		100,000	
Crocker Bank	5,000,000		5,000,000	
Equality Savings & Loan	100,000		100,000	
Far West Savings & Loan	100,000		100,000	
Fidelity Savings & Loan	2,000,000		2,000,000	
Glendale Federal Savings & Loan	100,000		100,000	
Great Western Savings & Loan	4,300,000		4,300,000	
Grossmont Bank	2,900,000		2,900,000	
Hawthorne Savings & Loan	100,000		100,000	
Home Federal Savings & Loan	600,000		600,000	
Home Savings	100,000		100,000	
Imperial Bank	2,000,000		2,000,000	
Imperial Savings & Loan	100,000		100,000	
La Jolla Bank & Trust	100,000		100,000	
Mitsubishi Bank	1,000,000		1,000,000	
North County Bank	1,500,000		1,500,000	
Pacific Federal Savings & Loan	2,700,000		2,700,000	
Peoples Bank	400,000		400,000	
San Diego Federal Savings & Loan	100,000		100,000	
Southwest Bank of Fallbrook	500,000		500,000	
Sumitomo Bank of California	12,700,000		12,700,000	
Travelers Insurance Company	8,710			8,710
Total	65,587,383	4,267,637	61,191,035	128,710
Cash in Office	135,833			
Cash in Short Term Securities	402,340,458			
Total (Statement 1A)	$468,063,675			

*Specific Time Deposits are held for Louis A. Stelzer Trust Endowment Fund and Deferred Compensation Investment Fund

SCHEDULE OF INSURANCE
June 30, 1981

STATEMENT 17

TYPE OF COVERAGE	AMOUNT OF COVERAGE
Aircraft Liability - Fixed Wing	$ 200,000/10,000,000
Airport Premises Liability	10,000,000
Air Travel Accident	100,000/500,000
Automobile Fire and Theft	6,700,000
Blanket Fire Insurance Policy	250,300,000
Foster Home Liability	500,000
Hangerkeeper Liability	1,000,000
Helicopter Liability	10,000,000
Mexican Vehicle Policy (1)	80,000
Money and Securities - Broad Form (food stamps)	5,000,000
Money and Securities - Broad Policy, Loss Outside/Inside Premises	10,000/170,000
Non-owned Aircraft Liability	1,000,000
Official and Faithful Performance Bonds:	100,000/400,000

County is Self-Insured for Public Liability, Medical Malpractice, Errors and Omissions, False Arrest, Forgery Bond, Automobile, Road Design and Workers' Compensation. Steam Boiler and Unfired Pressure Vessels. (2)

(1) This policy is for owned and non-owned vehicles in Mexico for third party property damage, bodily injury and medical expense.
(2) A $1,200,000 General Fund Reserve was established specifically to handle payment of large, unpredictable tort liability claims which may result from our uninsured status. This reserve will be increased by $100,000 each year until the amount of $2,000,000 is achieved.

SCHEDULE OF
SOURCE OF FUNDS EXPENDED FOR PUBLIC ASSISTANCE
YEAR ENDED JUNE 30, 1981
(Pursuant to Sec 10808 - Welfare & Institution Code)

STATEMENT 18

Activity	Source				Total Expenditures Encumbrances
	State Aid	Federal Aid	County		
			Property Taxes	Other Revenue (1)	
Public Welfare	$ 104,603,352	127,505,533	18,344,250	1,066,990	251,520,127
Hospital Care	8,069,143	241,530	2,057,671		10,368,345
Total	$ 112,672,495	127,747,063	20,401,922	1,066,990	261,888,472
Percentage of Cost	43.0	48.8	7.8	.4	100.0

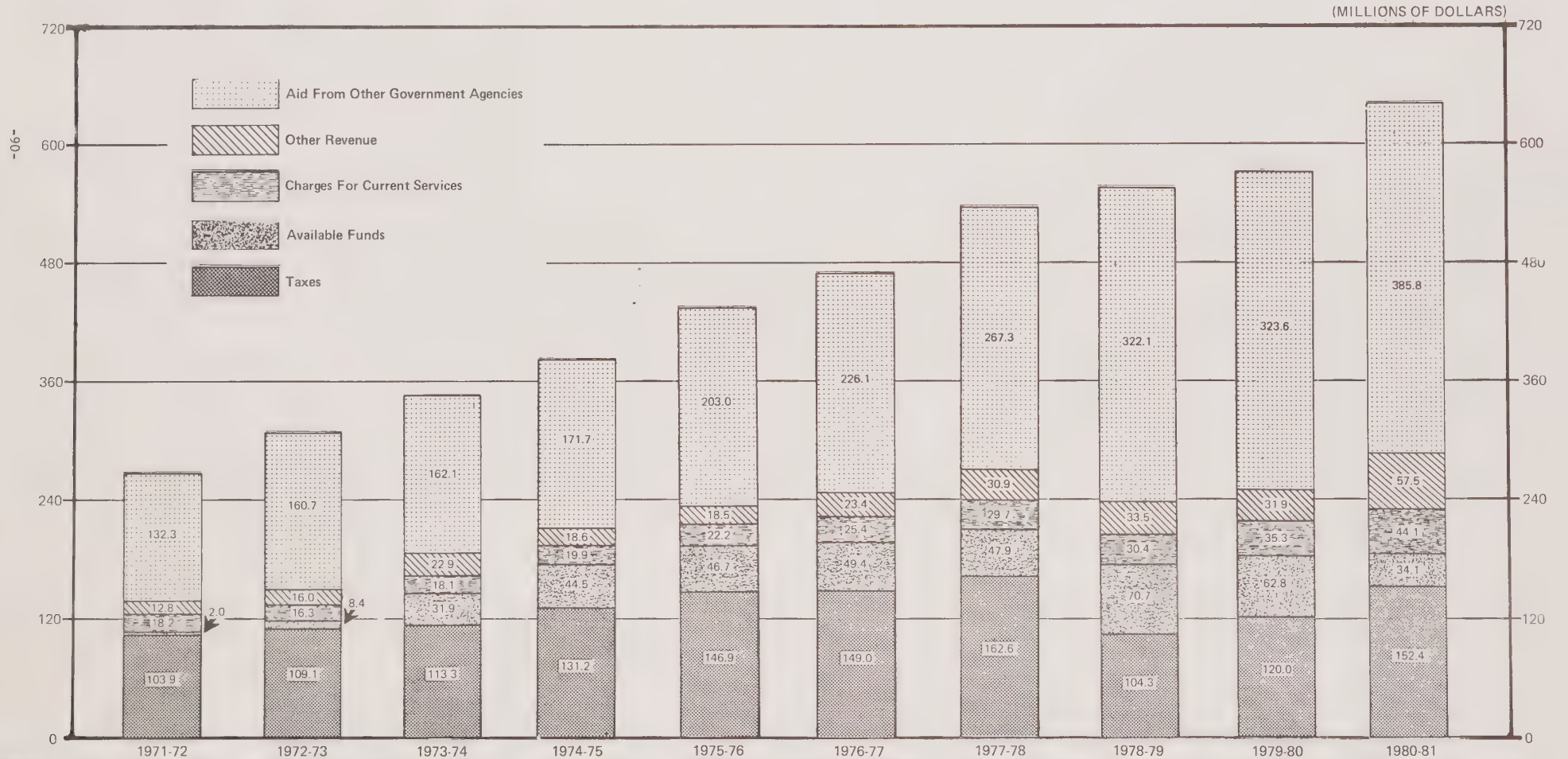
(1) Includes charges for current service and aid repayment.

COMPARISON OF REVENUE BY SOURCE
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECT FUNDS
IN THOUSANDS OF DOLLARS
Fiscal Years 1971-1972 through 1980-1981

STATEMENT 19

	1971-72		1972-73		1973-74		1974-75		1975-76		1976-77		1977-78		1978-79		1979-80		1980-81	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes	$103,908	38.6	109,063	35.1	113,282	32.5	131,179	34.0	146,911	33.6	149,040	31.5	162,608	30.2	104,315	18.6	120,061	20.9	152,450	22.6
Licenses, Permits, and Franchises*	2,516	.9	3,417	1.1	3,598	1.0	3,539	.9	4,864	1.1	7,065	1.5	7,680	1.4	6,511	1.2	7,000	1.2	8,327	1.2
Fines, Forfeitures and Penalties	3,197	1.2	2,922	1.0	2,991	.9	3,663	.9	3,969	.9	4,479	.9	4,915	.9	5,620	1.0	5,506	1.0	6,503	1.0
Revenue from the Use of Money and Property	3,589	1.3	5,871	1.9	10,472	3.0	9,186	2.4	7,929	1.8	8,527	1.8	10,287	1.9	16,329	2.9	16,299	2.8	22,734	3.4
Aid from Other Governmental Agencies	132,342	49.2	160,668	51.7	162,044	46.5	171,682	44.5	202,980	46.4	226,117	47.8	267,332	49.7	322,128	57.4	323,577	56.4	385,848	57.3
Charges for Current Services	18,161	6.7	16,323	5.3	18,128	5.2	19,908	5.2	22,195	5.1	25,398	5.4	29,752	5.5	30,419	5.4	35,337	6.2	44,052	6.5
Other Revenue	3,467	1.3	3,826	1.2	5,880	1.7	2,257	.6	1,782	.4	3,352	.7	7,987	1.5	5,029	.9	3,077	.5	19,924	3.0
Fund Balance Available from Prior Years	2,035	.8	8,424	2.7	31,939	9.2	44,548	11.5	46,696	10.7	49,362	10.4	47,883**	8.9	70,708	12.6	62,772	11.0	34,054	5.0
Total	$269,215	100.0	310,514	100.0	348,334	100.0	385,962	100.0	437,326	100.0	473,340	100.0	538,444	100.0	561,059	100.0	573,629	100.0	673,892	100.0

*Franchises were included with the Taxes through 1975-76
**Local Transportation Fund Prior Year Fund Balance of $17,540 has not been included.

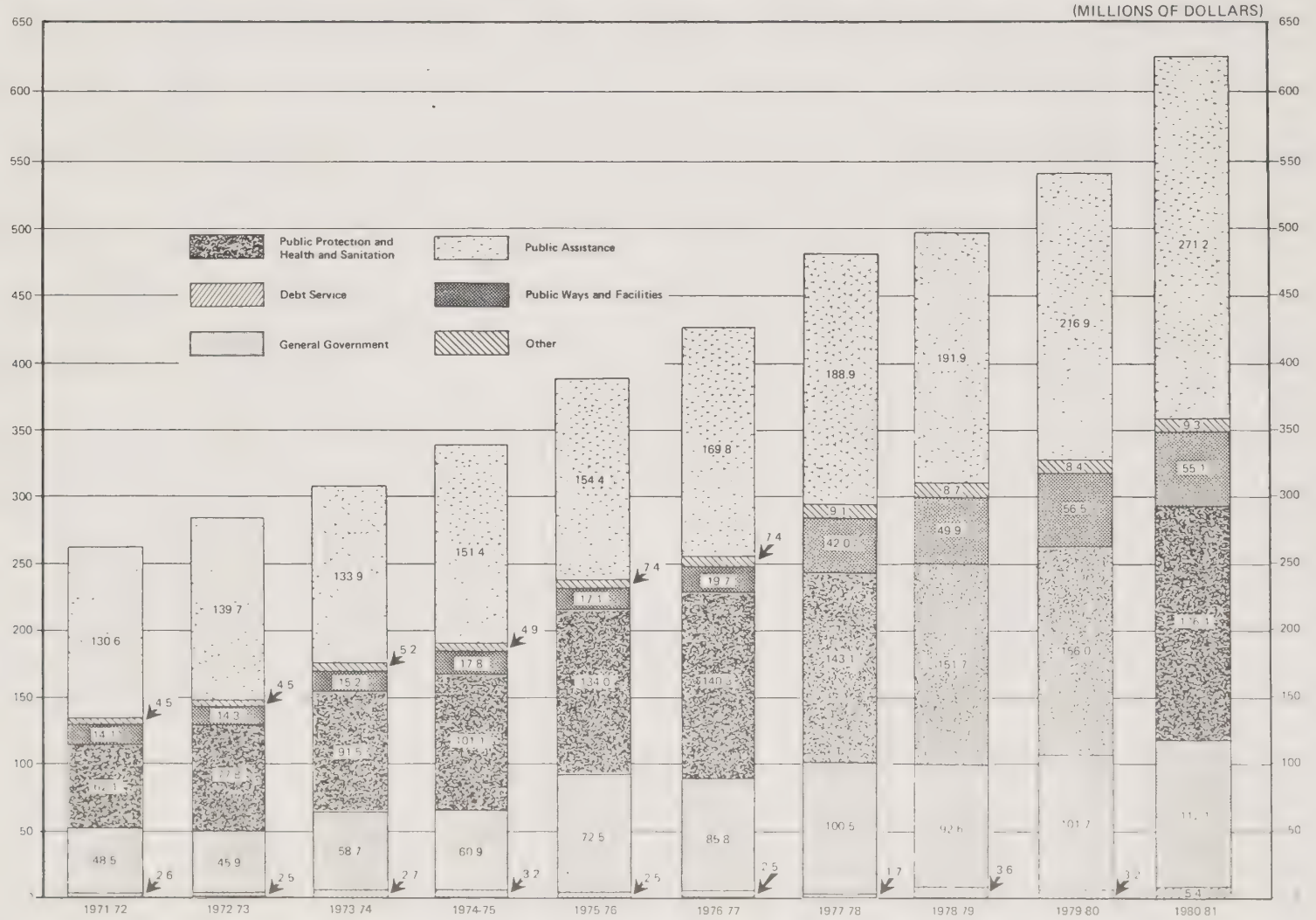


COMPARISON OF EXPENDITURES AND ENCUMBRANCES
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECT FUNDS
IN THOUSANDS OF DOLLARS
Fiscal Years 1971-1972 through 1980-1981

STATEMENT 20

FUNCTION	1971-72		1972-73		1973-74		1974-75		1975-76		1976-77		1977-78		1978-79		1979-80		1980-81	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
General Government	$ 48,484	18.5	45,932	16.1	58,720	19.1	60,938	18.0	72,514	18.7	85,858	20.2	100,523	20.7	92,642	18.6	112,136	18.7	112,136	17.8
Public Protection	44,738	17.0	56,263	19.8	66,357	21.6	76,782	22.6	82,139	21.1	86,425	20.3	90,520	18.6	95,602	19.2	114,129	19.1	114,429	18.2
Public Ways and Facilities	14,156	5.4	14,250	5.0	15,226	5.0	17,761	5.2	17,092	4.4	19,678	4.6	41,977	8.7	49,858	10.0	55,080	10.4	55,080	8.7
Health and Sanitation	17,398	6.6	21,551	7.6	25,123	8.2	24,284	7.2	51,906	13.4	53,924	12.7	52,603	10.8	56,109	11.2	61,951	9.7	61,951	9.8
Public Assistance	130,585	49.8	139,668	49.0	133,855	43.6	151,425	44.6	154,433	39.8	169,744	39.9	188,868	38.9	191,871	38.5	271,172	40.0	271,172	43.1
Education	2,305	.9	2,747	1.0	2,827	.9	2,614	.8	3,521	.9	4,240	1.0	4,158	.9	3,454	.7	4,255	.6	4,255	.7
Recreation and Cultural Services	2,199	.8	1,739	.6	2,394	.8	2,287	.7	3,840	1.0	3,138	.7	4,946	1.0	5,266	1.1	4,975	.9	4,975	.8
Public Service Enterprises	-21		93		-25															
Debt Service	2,584	1.0	2,461	.9	2,683	.8	3,179	.9	2,517	.7	2,490	.6	1,707	.4	3,646	.7	3,205	.6	5,441	.9
Total	$262,428	100.0	284,704	100.0	307,160	100.0	339,270	100.0	387,962	100.0	425,497	100.0	485,302	100.0	498,448	100.0	542,744	100.0	629,439	100.0

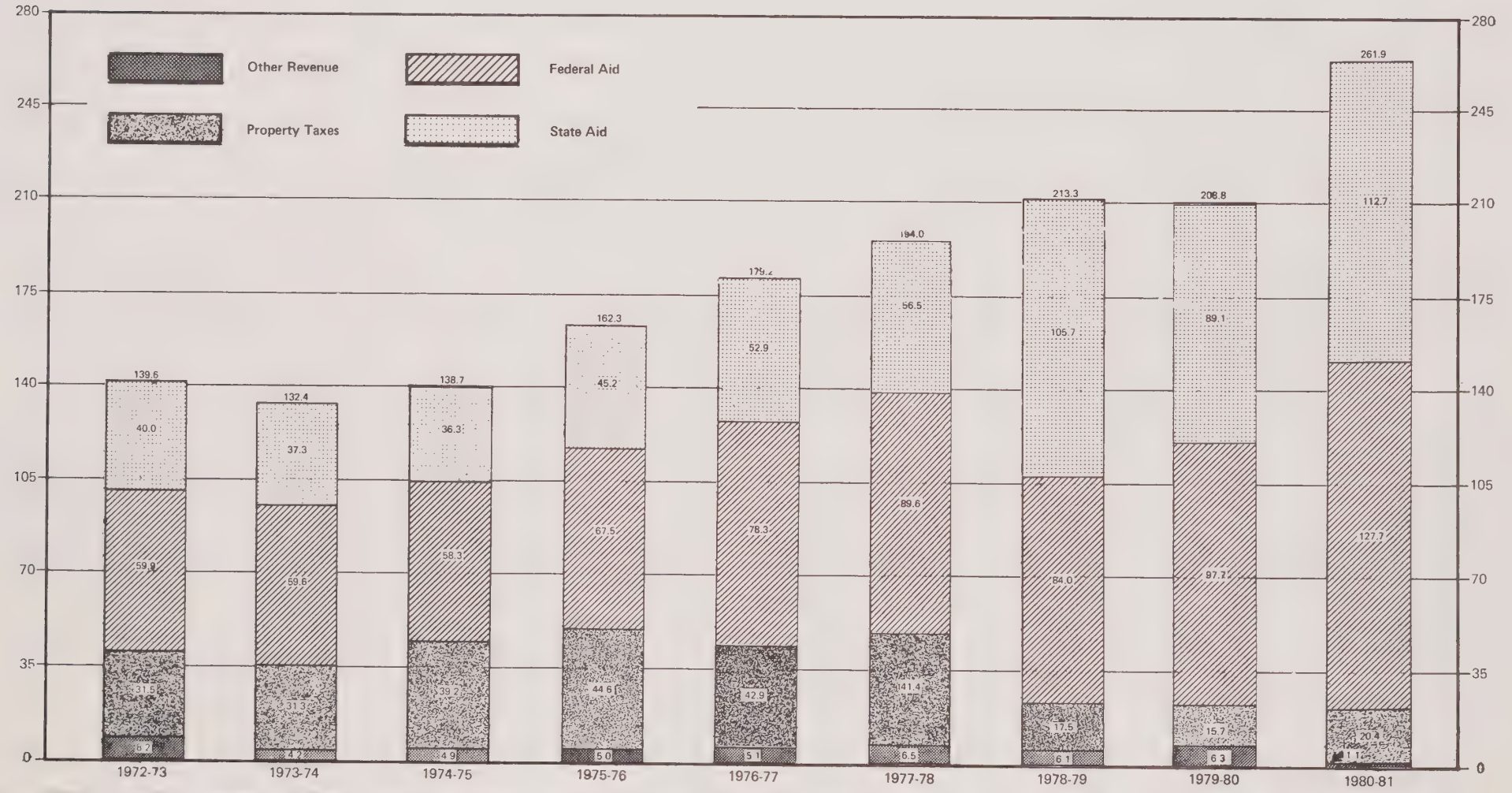
-Red Figure



COMPARISON OF SOURCE OF FUNDS
EXPENDED FOR PUBLIC ASSISTANCE IN MILLIONS OF DOLLARS
Fiscal Years 1972-1973 through 1980-1981

STATEMENT 21

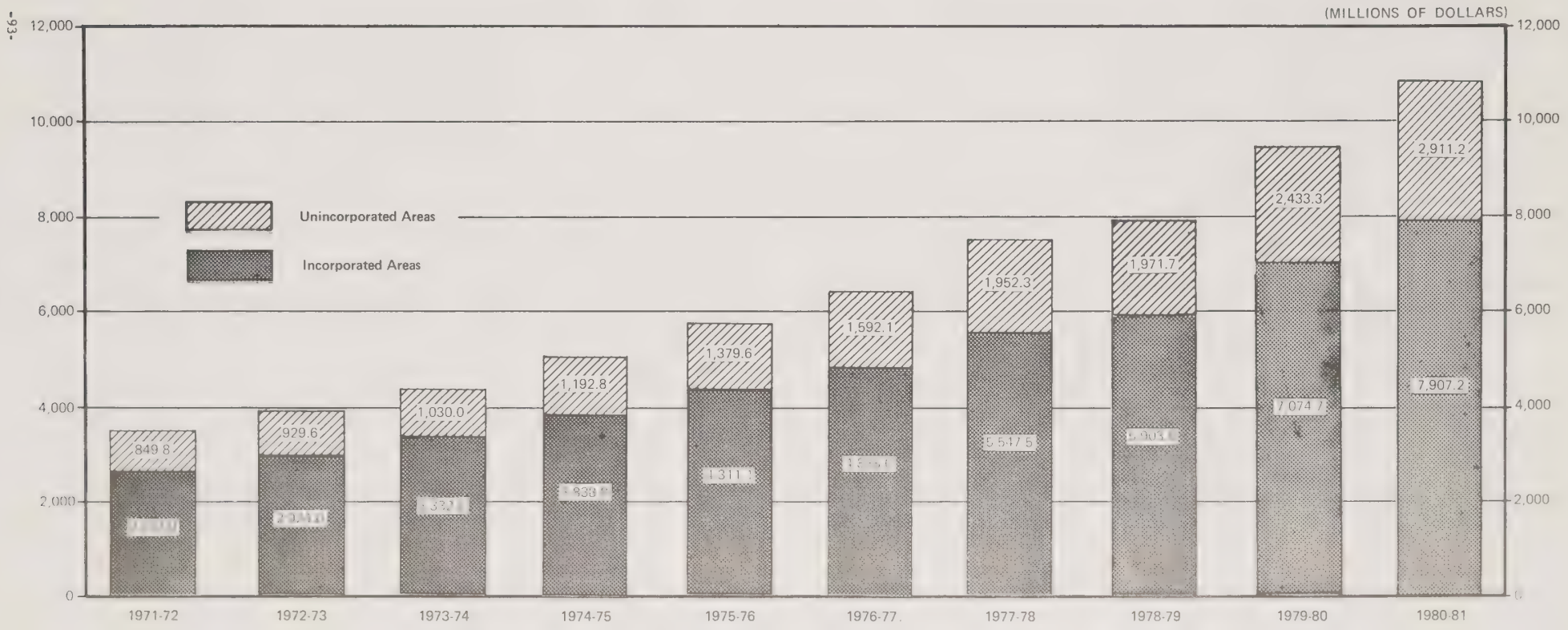
SOURCE OF FUNDS EXPENDED	1972-73 DOLLAR AMOUNT	1972-73 % OF TOTAL	1973-74 DOLLAR AMOUNT	1973-74 % OF TOTAL	1974-75 DOLLAR AMOUNT	1974-75 % OF TOTAL	1975-76 DOLLAR AMOUNT	1975-76 % OF TOTAL	1976-77 DOLLAR AMOUNT	1976-77 % OF TOTAL	1977-78 DOLLAR AMOUNT	1977-78 % OF TOTAL	1978-79 DOLLAR AMOUNT	1978-79 % OF TOTAL	1979-80 DOLLAR AMOUNT	1979-80 % OF TOTAL	1980-81 DOLLAR AMOUNT	1980-81 % OF TOTAL
State Aid	40.0	28.7	37.3	28.1	36.3	26.2	45.2	27.9	52.9	29.5	56.5	29.1	105.7	49.5	89.1	42.7	112.7	43.0
Federal Aid	59.9	42.9	59.6	45.0	58.3	42.0	67.5	41.6	78.3	43.7	89.6	46.2	84.0	39.4	97.7	46.8	127.7	48.8
Property Taxes	31.5	22.6	31.3	24.0	39.2	28.3	44.6	27.5	42.9	24.0	41.4	21.3	17.5	8.2	15.7	7.5	20.4	7.8
Other Revenue	8.2	5.8	4.2	2.9	4.9	3.5	5.0	3.0	5.1	2.8	6.5	3.4	6.1	2.9	6.3	3.0	1.1	.4
Total Source of Funds	139.6	100.0	132.4	100.0	138.7	100.0	162.3	100.0	179.2	100.0	194.0	100.0	213.3	100.0	208.8	100.0	261.9	100.0



COMPARISON OF ASSESSED VALUATIONS
SECURED AND UNSECURED
Fiscal Years 1971-1972 through 1980-1981

STATEMENT 22

	1971-1972	1972-1973	1973-1974	1974-1975	1975-1976	1976-1977	1977-1978	1978-1979	1979-1980	1980-1981
Secured Property:										
Land	$1,449,031,664	1,568,541,856	1,732,985,961	1,973,287,272	2,239,857,431	2,502,115,036	2,921,539,627	2,807,229,353	3,446,460,885	4,161,906,028
Improvements	1,665,950,039	1,866,627,513	2,139,664,417	2,498,488,776	2,822,575,006	3,220,646,100	3,821,421,696	4,320,319,853	5,174,470,548	6,219,854,691
Personal Property	171,765,772	182,268,385	193,664,097	216,523,345	251,165,933	278,256,278	308,340,140	177,329,489	205,946,082	145,729,694
Gross Secured Valuations	3,286,747,475	3,617,437,754	4,066,314,475	4,688,299,393	5,313,598,370	6,001,017,414	7,051,301,463	7,304,878,695	8,826,877,515	10,527,490,413
Exemptions	117,601,859	119,263,572	107,121,952	119,447,021	139,737,067	131,437,238	176,373,660	174,535,984	176,278,082	206,325,564
Net Secured Valuations	3,169,145,616	3,498,174,182	3,959,192,523	4,568,852,372	5,173,861,303	5,869,580,176	6,874,927,803	7,130,342,711	8,650,599,433	10,321,164,849
Unsecured Property :										
Land	17,687,503	17,170,756	17,638,397	21,711,396	22,691,390	22,999,623	24,744,702	30,359,154	35,501,177	23,091
Improvements	68,445,414	81,593,782	88,577,527	110,148,854	127,328,989	151,150,032	158,489,089	181,821,621	182,679,859	123,658,702
Personal Property	230,964,946	260,252,641	301,580,085	337,130,195	375,339,092	395,401,876	452,887,603	543,138,126	650,255,736	379,699,235
Gross Unsecured Valuations	317,097,863	359,017,179	407,796,009	468,990,445	525,359,471	569,551,531	636,121,394	755,318,901	868,436,772	503,381,028
Exemptions	3,421,569	3,578,830	4,452,654	6,225,105	8,577,549	9,033,555	11,217,577	10,161,780	11,035,731	6,191,802
Net Unsecured Valuations	313,676,294	355,438,349	403,343,355	462,765,340	516,781,922	560,517,976	624,903,817	745,157,121	857,401,041	497,189,226
Net Valuations	$3,482,821,910	3,853,612,531	4,362,535,878	5,031,617,712	5,690,643,225	6,430,098,152	7,499,831,620	7,875,499,832	9,508,000,474	10,818,354,075



COMPARISON OF COUNTY SECURED TAX LEVIES
AFTER DUE ALLOWANCE FOR DELINQUENCIES
Fiscal Years 1971-1972 through 1980-1981

STATEMENT 23

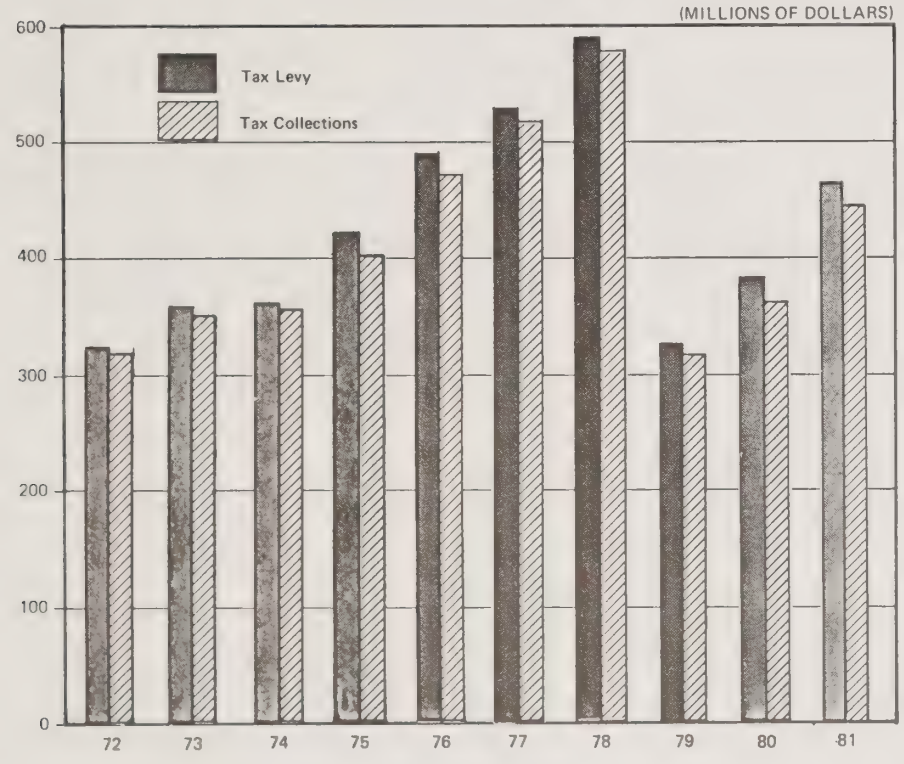
	TOTAL	GENERAL FUND	INTEREST AND DEBT REDEMPTION	LIBRARY	PERCENT DELINQUENCY ALLOWANCE
1971-72.	$ 88,519,949	84,835,612	2,114,356	1,569,981	2.50
1972-73.	92,601,714	88,681,485	2,041,366	1,878,863	2.75
1973-74.	97,141,997	93,132,284	2,071,963	1,937,750	2.75
1974-75.	112,517,308	107,972,720	2,294,702	2,249,886	3.75
1975-76.	125,016,574	120,054,830	2,097,300	2,864,444	4.25
1976-77.	124,063,848	118,750,505	2,118,628	3,194,715	4.00
1977-78.	118,362,908	113,682,014	1,451,063	3,229,831	3.75
1978-79.	62,540,510	60,474,763	590,172	1,475,575	3.00
1979-80.	84,558,197	81,968,718	718,823	1,870,656	3.00
1980-81.	102,739,723	99,574,923	872,090	2,292,710	-0-

COMPARISON OF SECURED AND UNSECURED TAX COLLECTIONS
(Includes all Districts and Other Agencies for which the County Collects Taxes)
Fiscal Years 1971-1972 through 1980-1981

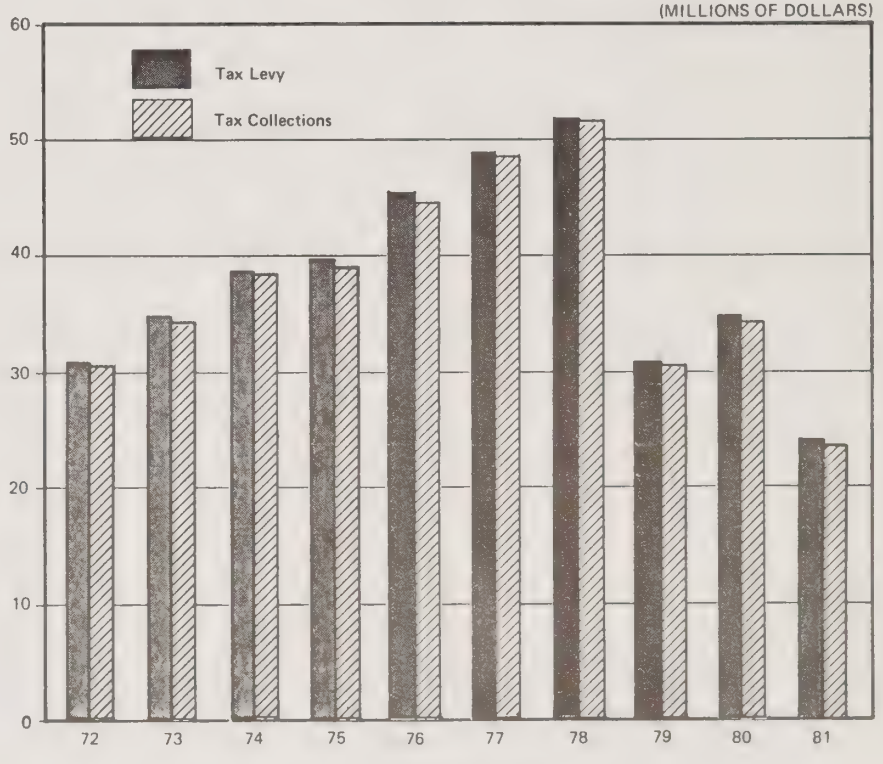
STATEMENT 24

	SECURED TAXES				UNSECURED TAXES			
	TOTAL TAX LEVY	TOTAL TAX COLLECTIONS	PRIOR TAXES CHARGED TO REDEMPTION OFFICER	PERCENT OF COLLECTIONS TO TAX LEVY	TOTAL TAX LEVY	TOTAL TAX COLLECTIONS	PRIOR TAXES CHARGED TO REDEMPTION OFFICER	PERCENT OF COLLECTIONS TO TAX LEVY
1971-72.	$324,763,996	319,464,780	5,299,216	98.3	30,806,202	30,743,888	62,314	99.7
1972-73.	358,792,386	353,016,661	5,775,725	98.3	34,962,642	34,668,354	294,288	99.1
1973-74.	360,219,901	350,915,563	9,304,338	97.4	38,345,040	38,189,537	155,503	99.5
1974-75.	419,403,051	404,095,983	15,307,068	96.3	39,615,387	39,275,580	339,807	99.1
1975-76.	487,167,753	471,316,736	15,851,017	96.7	44,928,341	44,160,364	767,977	98.3
1976-77.	529,262,007	516,774,904	12,487,103	97.6	48,684,417	48,336,628	347,789	99.3
1977-78.	588,357,809	575,453,350	12,904,459	97.8	51,693,666	51,461,077	232,589	99.6
1978-79.	324,276,315	317,200,578	7,075,737	97.8	30,966,151	30,449,797	516,354	98.3
1979-80.	379,613,415	367,192,491	12,420,654	96.7	34,599,819	34,212,287	385,532	98.9
1980-81.	463,328,405	442,993,751	20,334,654	95.6	24.046,063	23,738,152	307,911	98.7

SECURED TAX LEVY AND COLLECTIONS



UNSECURED TAX LEVY AND COLLECTIONS

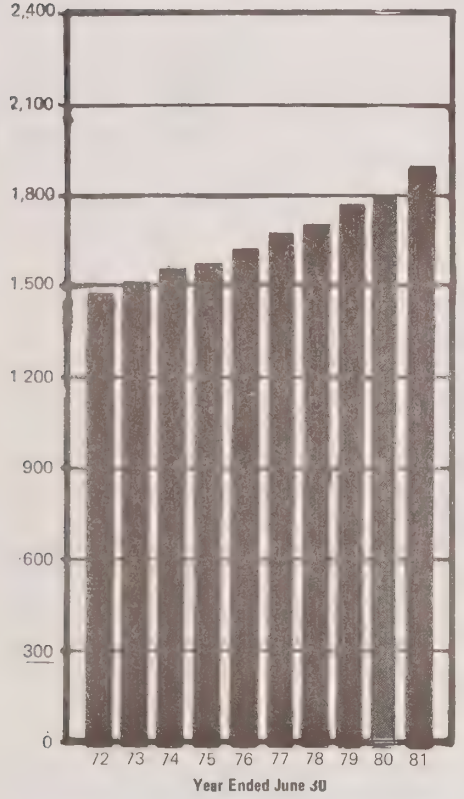


LEGAL DEBT MARGIN
PERCENTAGE OF BONDED DEBT TO TOTAL ASSESSED
VALUATION AND BONDED DEBT PER CAPITA
Fiscal Years 1971-1972 through 1980-1981

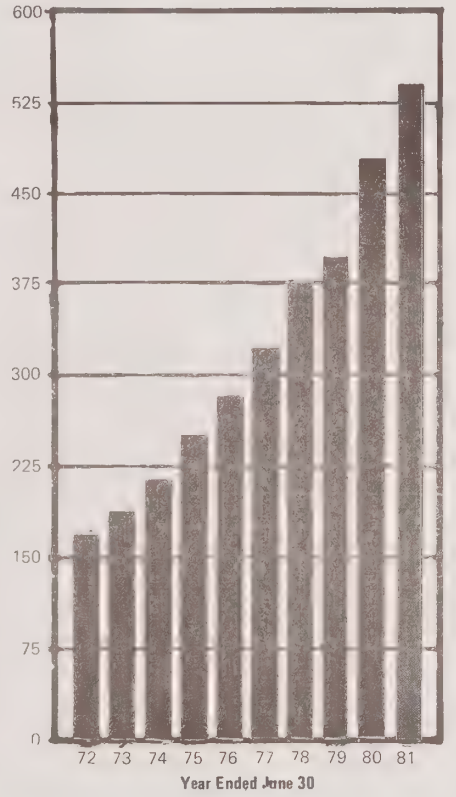
STATEMENT 25

	POPULATION PER OFFICIAL U. S. CENSUS	TOTAL ASSESSED VALUATION	LEGAL DEBT LIMIT**	BONDED DEBT	LEGAL DEBT MARGIN	RATIO OF BONDED DEBT TO ASSESSED VALUATION	BONDED DEBT PER CAPITA
1971-1972	1,467,600*	$ 3,482,821,910	174,141,095	7,900,000	166,241,095	.23	5.38
1972-1973	1,502,067*	3,853,612,531	192,680,626	6,820,000	185,860,626	.18	4.54
1973-1974	1,544,600*	4,362,535,878	218,126,794	5,715,000	212,411,794	.13	3.70
1974-1975	1,559,505*	5,031,617,712	251,580,886	4,580,000	247,000,886	.09	2.94
1975-1976	1,600,000*	5,690,643,225	284,532,161	3,835,000	280,697,161	.07	2.40
1976-1977	1,656,800*	6,430,098,152	321,504,908	3,060,000	318,444,908	.05	1.84
1977-1978	1,694,800*	7,499,831,620	374,991,581	2,260,000	372,731,581	.03	1.33
1978-1979	1,767,500*	7,875,499,832	393,774,992	1,420,000	392,354,992	.02	.80
1979-1980	1,808,200*	9,508,000,474	475,400,024	540,000	474,860,024	.01	.30
1980-1981	1,899,947*	10,818,354,075	540,917,704	-0-	540,917,704	.00	.00

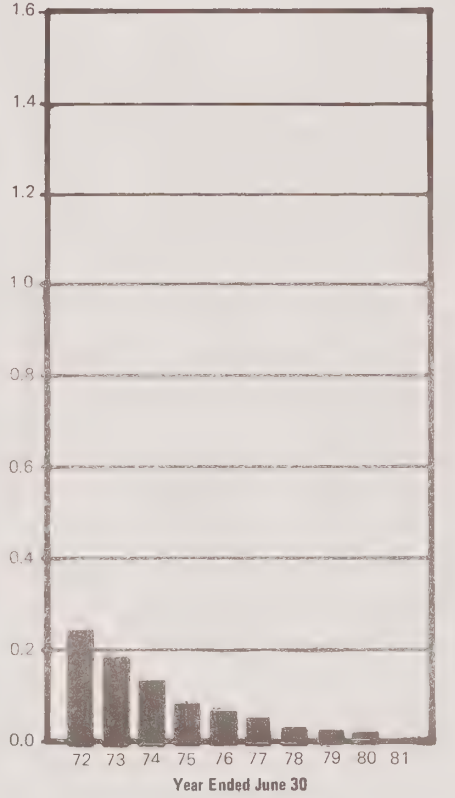
* Estimated
** Legal Debt Limit is 5% of Assessed Valuation



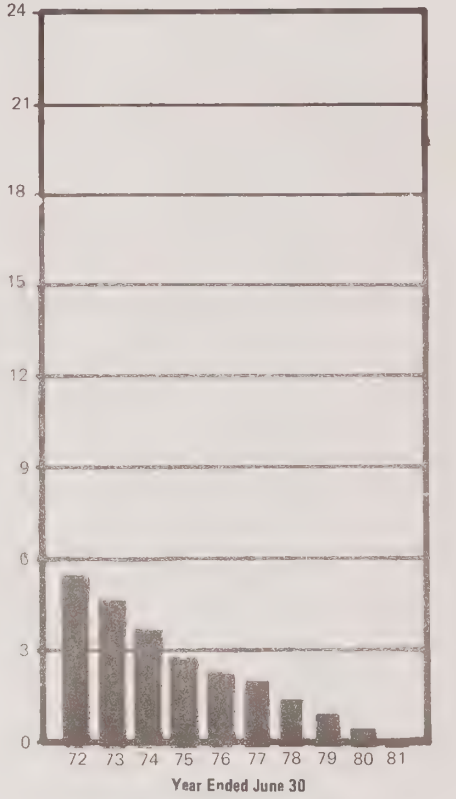
POPULATION
IN THOUSANDS



LEGAL DEBT MARGIN
(MILLIONS OF DOLLARS)



RATIO OF BONDED DEBT
TO ASSESSED VALUATION
IN PERCENTAGES



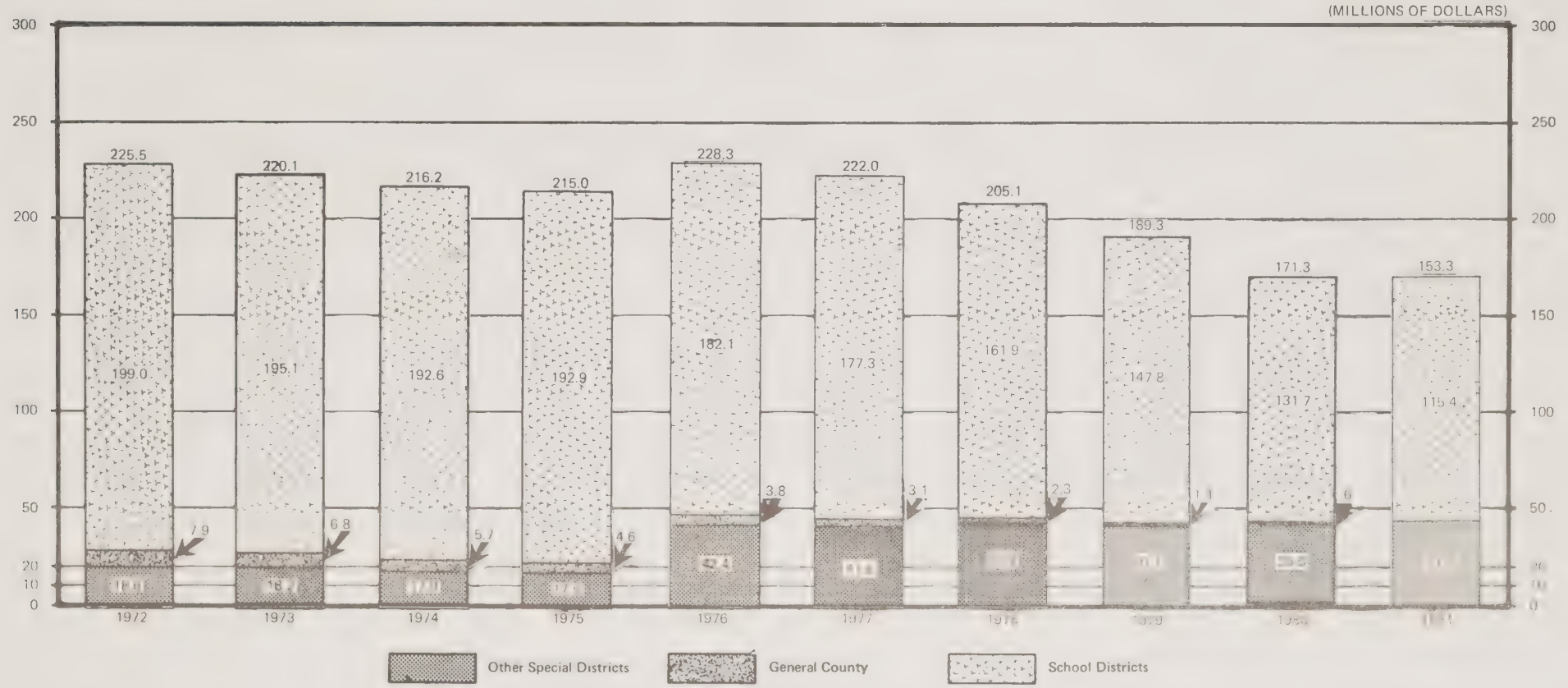
BONDED DEBT PER CAPITA
(DOLLARS)

COMPARISON OF OUTSTANDING BONDED INDEBTEDNESS
Fiscal Years 1971-1972 through 1980-1981

STATEMENT 26

	TOTAL	GENERAL COUNTY	OTHER SPECIAL DISTRICTS*	SCHOOL DISTRICTS*
June 30, 1972	$225,530,000	7,900,000	18,630,000	199,000,000
June 30, 1973	220,085,000	6,820,000	18,209,000	195,056,000
June 30, 1974	216,200,000	5,715,000	17,851,000	192,634,000
June 30, 1975	214,999,000	4,580,000	17,519,000	192,900,000
June 30, 1976	228,329,000	3,835,000	42,360,000	182,134,000
June 30, 1977	221,986,000	3,060,000	41,644,000	177,282,000
June 30, 1978	205,064,000	2,260,000	40,913,000	161,891,000
June 30, 1979	189,312,000	1,420,000	40,127,000	147,765,000
June 30, 1980	171,312,000	540,000	39,024,000	131,748,000
June 30, 1981	153,288,000	-0-	37,881,000	115,407,000

*Cleared through the County Treasurer, but County is not liable.

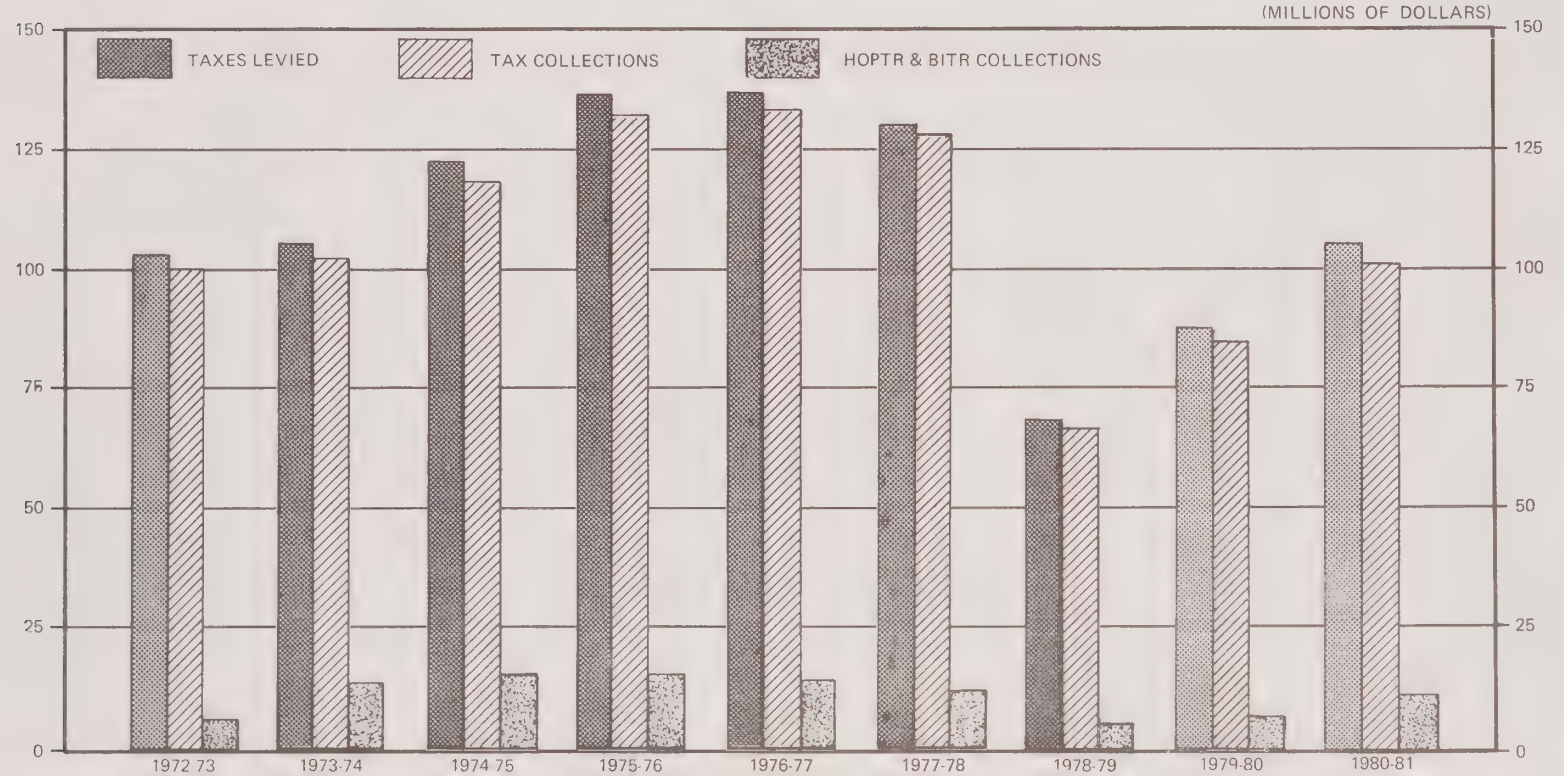


COMPARISON OF COUNTY ASSESSED VALUE
TAXES LEVIED AND TAX COLLECTIONS
IN THOUSANDS OF DOLLARS
Fiscal Years 1972-1973 through 1980-1981

STATEMENT 27

	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81
Assessed Valuations and Tax Rates									
Secured*	3,498,174	3,959,192	4,568,852	5,173,861	5,869,580	6,874,928	7,130,343	8,650,599	10,321,165
Tax Rate** (Countywide)	2.711	2.711	2.691	2.621	2.282	1.825	4.000	4.000	4.000
Unsecured*	355,438	403,343	462,765	516,781	560,518	624,904	745,157	857,401	497,189
Tax Rate** (Countywide)	2.939	2.711	2.711	2.691	2.621	2.282	4.000	4.000	4.000
Tax Levy (Including Library)	102,140	106,830	123,081	137,069	137,880	130,975	68,606	87,415	105,090
Tax Collections (Including Library)	100,527	103,208	119,571	133,517	134,104	128,580	67,422	84,771	100,666
Prior Taxes Charged to Redemption Officer	1,613	3,622	3,509	3,552	3,776	2,395	1,184	2,644	4,424
Percent of Collections	98.4	96.6	97.2	97.4	97.3	98.2	98.3	97.0	95.8
HOPTR & BITR Valuations Reimbursed by State of California									
Secured	146,245	429,550	455,906	481,467	502,627	520,164	546,830	570,261	536,706
Unsecured	38,275	66,939	91,888	104,187	100,129	116,032	138,238	170,624	695
HOPTR & BITR Collections	5,231	13,751	15,194	15,784	14,594	12,533	6,697	6,962	11,240

* Assessed Valuations are based on the original Assessment Roll and do not reflect subsequent adjustments, and are shown gross including valuations attributable to Home Owners' Property Tax Relief (HOPTR) and Business Inventory Tax Relief (BITR).
**The 1% of full value or $4.00 maximum (Proposition 13) tax rate beginning in 1978-79 will be distributed in a percentage fashion to each of the eligible taxing agencies in the County according to law.



MISCELLANEOUS STATISTICAL DATA
June 30, 1981

GEOGRAPHICAL LOCATION: The Southwestern most county in California and the continental United States. Bounded by Mexico on the South, Riverside and Orange Counties on the North, Imperial County on the East and the Pacific Ocean on the West. Extends North to South Approximately 60 miles and East to West 70 miles.

ALTITUDE: Sea Level to 6,500 feet.

AREA OF COUNTY: Approximately 4,200 square miles.

COUNTY SEAT: San Diego, California

FORM OF GOVERNMENT: Chartered County, governed by five-member Board of Supervisors.

DATE COUNTY CHARTER ADOPTED: July 1, 1933

FISCAL YEAR BEGINS: July 1.

POPULATION: (Official U.S. Census)

Year	Population		Percent of Increase
April, 1910	61,665		
April, 1920	112,248		82
April, 1930	209,659		87
April, 1940	289,348		38
April, 1950	556,808		92
April, 1960	1,033,011		86
April, 1970	1,357,854		33
April, 1975	1,559,505		15
Jan., 1980	1,850,480	Estimate	19
Jan., 1981	1,899,947	Estimate	3

INCORPORATED CITIES:

Carlsbad	Imperial Beach	Poway
Chula Vista	La Mesa	San Diego
Coronado	Lemon Grove	San Marcos
Del Mar	National City	Santee
El Cajon	Oceanside	Vista
Escondido		

REGISTERED VOTERS: General Election Nov. 4, 1980 948,705

NUMBER VOTING: 736,246

PERCENT VOTING: 77.61

MILES OF COUNTY-MAINTAINED STREETS (Unincorporated Areas Only):

Select System (Circulation Element County General Plan) 1,158.44
Minor System (All Other Maintained Roads) 1,083.18

SPECIAL DISTRICTS:

	Number		Number
Cemetery	5	Parking	1
Community Services	6	Public Utility	2
County Service Areas	85	Recreation and Parks	2
Fire	20	Resource Conservation	5
Flood Control (Includes 6 Zones)	1	Sanitary	2
Hospital	4	Sanitation	13
Irrigation	5	Sewer	1
Lighting	2	Small Craft Harbor	1
Maintenance:		Unified Port	1
Drainage	1	Water:	
Lighting	9	California	4
Park	1	County	7
Sewer	1	Municipal	17
Mosquito Abatement	1	Water Conservation	1
Road	1		

SEWERS MAINTAINED BY SPECIAL DISTRICTS:

Districts Connected to Metropolitan System	6
Water Pollution Control Facilities	7
Sewer Lines, Miles	564
Sewer Connections	40,492

MISCELLANEOUS STATISTICAL DATA
June 30, 1981

TOTAL COUNTY EMPLOYEES
AT JUNE 30:

Year	Number of Employees	Percent of Increase over Previous Year	Number of Employees Per Thousand Population
1972	9,307	12.0*	6.34
1973	9,812	5.4*	6.57
1974	10,411	6.1*	6.74
1975	10,904	4.5	6.99
1976	10,559	(3.2)	6.60
1977	10,951	.04	6.61
1978	11,373	.04	6.71
1979	11,036	(.03)	6.24
1980	11,483	.04	6.21
1981	11,126	(.03)	5.86

CONSTRUCTION PERMITS
(Unincorporated Area Only):

Year	Electrical and Plumbing	Construction	Estimated Cost of Construction
1971-72	21,023	14,108	201,902,000
1972-73	27,803	15,657	267,195,908
1973-74	21,519	12,838	177,160,945
1974-75	18,128	12,251	163,619,145
1975-76	21,004	13,301	284,769,708
1976-77	28,086	21,011	407,909,537
1977-78	31,203	18,257	512,154,919
1978-79	24,034	13,664	342,287,549
1979-80	21,295	13,123	339,424,883
1980-81	20,346	12,131	322,718,400

MAJOR INDUSTRY GROUP OF EMPLOYED PERSONS FOR SAN DIEGO COUNTY

	1981 Employed	1980 Payroll
Agriculture and Fishing	13,000	$ 179,889,426
Mining	600	13,811,965
Contract Construction	37,500	725,616,482
Manufacturing:		1,882,242,365
Food and Kindred	6,900	
Apparel and Textiles	3,000	
Printing and Publishing	7,900	
Chemicals	1,500	
Wood, Furniture and Fixtures	2,100	
Stone, Clay and Glass	1,300	
Metals	5,900	
Machinery	36,300	
Aero Space	18,400	
Shipbuilding and Repair	10,000	
Instruments	8,300	
Miscellaneous Manufacturing	5,100	
Transportation, Communication and Public Utilities	28,700	$ 547,360,860
Wholesale and Retail Trade	147,800	1,507,053,531
Finance, Real Estate and Insurance	39,400	544,419,033
Service Industries	154,100	1,720,955,967
Government	145,100	650,250,832
Not Elsewhere Classified	54,300	24,484,035
TOTAL EMPLOYED	727,200	
UNEMPLOYED	49,900	
TOTAL CIVILIAN LABOR FORCE	777,100	
TOTAL CIVILIAN PAYROLL		$ 7,796,084,496

*Includes 304, 165, and 26, respectively, Public Employment participants.

INSTITUTE OF GOVERNMENTAL STUDIES LIBRARY
109 PHILOSOPHY HALL
UNIVERSITY OF CALIFORNIA
BERKELEY, CA 94720